

Massachusetts Electric Company
Docket No. D.T.E. 03-98
Response to Second Set of Department Information Requests

Information Request DTE 2-2

Request:

Reference response to Information Request DTE 1-1, Attachment 1, page 5 of 26. Please provide alternative allocators that may be used to determine how much of the streetlight costs are from the Towns. Provide the results and supporting workpapers using the number of lights rather than revenue as the allocation factor. Is the Company aware of an allocator that may be used that would factor in the vintage of the streetlights to be purchased? If yes, please provide the results of using the allocator along with all supporting documents and workpapers.

Response:

Mass. Electric has performed four additional streetlight pricing analyses using alternative methods of allocating the unamortized value of streetlight investments reflected in each community. It is important to note that under each of these four additional allocation methodologies, the Company cannot reflect vintage information for specific streetlighting fixtures in its analysis. The Company's Asset Management System does not contain any information with respect to specific asset identification, location, installation date, or whether a specific asset is serving a municipal customer or a private customer. With the absence of such data, the Company cannot factor into its calculation of depreciation and unamortized value the vintages of specifically-identified plant additions.

The following table summarizes the results of the Company's current allocation method, along with the results of the allocation methods illustrated in this response:

| | <u>Franklin</u> | <u>Swampscott</u> |
|--|-----------------|-------------------|
| Current Method | \$430,951.75 | \$209,450.67 |
| Att. 1 (number of fixtures) | \$466,372.23 | \$214,302.04 |
| Att. 2 & 3 (installed cost) | \$462,954.66 | \$213,476.23 |
| Att. 4 & 5 (allocation of six groupings) | \$394,012.52 | \$227,127.08 |
| Att. 6 & 7 (installed cost & allocation of six groupings) | \$421,209.08 | \$231,482.73 |

Attachment 1 to this response reflects the allocation method requested by the Department. This allocation method allocates the unamortized value based on the number of streetlights in each community. The Company has taken this allocation method one step further in an attempt to avoid burdening overhead-served streetlights with underground streetlight investment by also performing the same allocation using the number of dedicated poles for the underground-served facilities. The result of this allocation method is a purchase price for Franklin of \$466,372.23 (p. 1, Section 3, Line (1), Column (c)) and a purchase price for Swampscott of \$214,302.01 (p. 2, Section 3, Line (1), Column (c)).

Attachment 2 and Attachment 3 to this response reflect an allocation method based on engineering estimates for new streetlight installations rather than the annual revenue allocation currently employed by the Company. The result of this allocation method is a purchase price for Franklin of \$462,954.66 (Attachment 2, p. 1) and a purchase price for Swampscott of \$213,476.23 (Attachment 3, p. 1).

Massachusetts Electric Company
Docket No. D.T.E. 03-98
Response to Second Set of Department Information Requests

Information Request DTE 2-2 (continued)

Attachment 4 and Attachment 5 to this response reflect an allocation method that is based on the Company's current method of pricing streetlights, as reflected in the Company's response to Information Request DTE 1-1, but at a more detailed level. Rather than segregating the Company's unamortized value of installed and retired streetlight investment into two categories and allocating these two categories by the annual revenue to which they relate, the method in these two attachments segregates the unamortized value into six categories and allocates the unamortized value for each of these six categories individually. The six categories are: incandescent fixtures, mercury vapor fixtures, sodium vapor fixtures, overhead (wood) poles, other streetlight equipment that is found in either an overhead-served or underground-served system, and equipment that is only found in an underground-served system. Using the same annual revenue employed in the Company's current method, the unamortized value of each category is allocated to the size of the fixtures based upon the revenue to which the unamortized value relates. For example, any unamortized value in incandescent fixtures is only allocated to the sizes of incandescent fixtures installed in the community. If a particular type of fixture is not installed in the town, but there is either a positive or negative unamortized value (stemming from unamortized value of retirements), then the Company has reflected this unamortized value in the unamortized value of all other streetlight equipment that is allocated across all sizes and types of streetlights. The result of this allocation method is a purchase price for Franklin of \$394,012.52 (Attachment 4, p. 1) and a purchase price for Swampscott of \$227,127.08 (Attachment 5, p. 1).

Finally, Attachment 6 and Attachment 7 reflect the same methodology employed in Attachment 4 and Attachment 5, respectively, except for one item. Rather than using an annual revenue allocator as in the Company's current pricing method, the Company is allocating the six categories of unamortized values based on the engineering estimates for new streetlight installations included in Attachment 2 and Attachment 3. This result of this allocation method is a purchase price for Franklin of \$421,209.08 (Attachment 6, p. 1) and a purchase price for Swampscott of \$231,482.73 (Attachment 7, p. 1).

Each of these allocation methods, including the current method used by the Company, is acceptable to Mass. Electric. However, once Mass. Electric adopts a particular pricing model and allocation method, like it has under its current method, the application of the model must be consistent from community to community. A community cannot choose which pricing model and allocation method it wishes Mass. Electric to use to price the streetlights in the municipality. Mass. Electric must apply only one model and method for all communities seeking a purchase price. Otherwise, the Company would not recover its unamortized investment in its streetlight plant as it sells streetlight assets to interested municipalities. Since Mass. Electric is only providing these alternatives in response to the Department's information request, Mass. Electric is not proposing or agreeing in this response to use any or all of the alternative methodologies in responding to future streetlight pricing requests.

Prepared by or under the supervision of: Alex J. Mango

MASSACHUSETTS ELECTRIC COMPANY
Docket No. D.T.E. 03-98
Responses to the Department's Second Set of Information Requests

**Attachment 1
to DTE 2-2**

Town of Franklin
Calculation of Streetlight Purchase Price
Based on Number of Streetlights and Poles

Section 1: Total Plant Values for Franklin

| | | Common to Overhead and Underground (a) | Underground Related (b) | Total (c) |
|-----|--|---|-------------------------------|------------------|
| (1) | Unamortized Investment of Existing Plant at April 30, 2003 | \$214,772 | \$113,352 | \$328,123 |
| (2) | Unamortized Investment of Retirements at April 30, 2003 | <u>\$214,852</u> | <u>\$773</u> | <u>\$215,625</u> |
| (3) | Net Book Value at April 30, 2003 | \$429,624 | \$114,124 | \$543,748 |

Source:

All values per response to DTE 1-1, Attachment 1, Page 6 of 26

Section 2: Number of Streetlights and Dedicated Poles in Town

| | | Number of Streetlight Fixtures (a) | Number of Pole Related Fixtures (b) |
|-----|--|---|--|
| (1) | Facilities Serving Town Accounts Considered for Purchase | 1,616 | 261 |
| (2) | Facilities Serving Private Accounts and Remaining Facilities | <u>234</u> | <u>66</u> |
| (3) | Total Facilities | 1,850 | 327 |

Source:

Inventory per Company billing subsystem, which captures size and type of fixture and related account number associated with the fixture.

Section 3: Allocation of Unamortized Balance

| | | Common to Overhead and Underground (a) | Underground Related (b) | Total (c) |
|-----|---|---|-------------------------------|--------------------|
| (1) | Allocation to Town Accounts Considered for Purchase | \$375,282.20 | \$91,090.03 | \$466,372.23 |
| (2) | Allocation to Private Accounts and Remaining Accounts | <u>\$54,341.60</u> | <u>\$23,034.26</u> | <u>\$77,375.86</u> |
| (3) | Total Unamortized Value | \$429,623.80 | \$114,124.29 | \$543,748.09 |

- (1) Column (a): Section 2, Line (1), Column (a) ÷ Section 2, Line (3), Column (a) x Section 1, Line (3), Column (a)
Column (b): Section 2, Line (1), Column (b) ÷ Section 2, Line (3), Column (b) x Section 1, Line (3), Column (b)
Column (c): Column (a) + Column (b)
- (2) Column (a): Section 2, Line (2), Column (a) ÷ Section 2, Line (3), Column (a) x Section 1, Line (3), Column (a)
Column (b): Section 2, Line (2), Column (b) ÷ Section 2, Line (3), Column (b) x Section 1, Line (3), Column (b)
Column (c): Column (a) + Column (b)
- (3) Line (1) + Line (2)

Town of Swampscott
Calculation of Streetlight Purchase Price
Based on Number of Streetlights and Poles

Section 1: Total Plant Values for Swampscott

| | | Common to Overhead and Underground (a) | Underground Related (b) | Total (c) |
|-----|--|---|-------------------------------|-----------------|
| (1) | Unamortized Investment of Existing Plant at March 31, 2003 | \$151,724 | \$10,495 | \$162,219 |
| (2) | Unamortized Investment of Retirements at March 31, 2003 | <u>\$54,410</u> | <u>\$7,365</u> | <u>\$61,775</u> |
| (3) | Net Book Value at March 31, 2003 | \$206,134 | \$17,860 | \$223,995 |

Source:

All values per response to DTE 1-1, Attachment 2, Page 6 of 24

Section 2: Number of Streetlights and Dedicated Poles in Town

| | | Number of Streetlight Fixtures (a) | Number of Pole Related Fixtures (b) |
|-----|--|---|--|
| (1) | Facilities Serving Town Accounts Considered for Purchase | 1,474 | 70 |
| (2) | Facilities Serving Private Accounts and Remaining Facilities | <u>47</u> | <u>16</u> |
| (3) | Total Facilities | 1,521 | 86 |

Source:

Inventory per Company billing subsystem, which captures size and type of fixture and related account number associated with the fixture.

Section 3: Allocation of Unamortized Balance

| | | Common to Overhead and Underground (a) | Underground Related (b) | Total (c) |
|-----|---|---|-------------------------------|-------------------|
| (1) | Allocation to Town Accounts Considered for Purchase | \$199,764.70 | \$14,537.34 | \$214,302.04 |
| (2) | Allocation to Private Accounts and Remaining Accounts | <u>\$6,369.70</u> | <u>\$3,322.82</u> | <u>\$9,692.52</u> |
| (3) | Total Unamortized Value | \$206,134.40 | \$17,860.16 | \$223,994.56 |

- (1) Column (a): Section 2, Line (1), Column (a) ÷ Section 2, Line (3), Column (a) x Section 1, Line (3), Column (a)
Column (b): Section 2, Line (1), Column (b) ÷ Section 2, Line (3), Column (b) x Section 1, Line (3), Column (b)
Column (c): Column (a) + Column (b)
- (2) Column (a): Section 2, Line (2), Column (a) ÷ Section 2, Line (3), Column (a) x Section 1, Line (3), Column (a)
Column (b): Section 2, Line (2), Column (b) ÷ Section 2, Line (3), Column (b) x Section 1, Line (3), Column (b)
Column (c): Column (a) + Column (b)
- (3) Line (1) + Line (2)

MASSACHUSETTS ELECTRIC COMPANY
Docket No. D.T.E. 03-98
Responses to the Department's Second Set of Information Requests

**Attachment 2
to DTE 2-2**

Massachusetts Electric Company
Calculation of Purchase Price for Franklin
As of April 30, 2003

| <u>Lumen</u> <u>Code</u> | <u>Quantity</u> (1) | <u>Town-Average</u> <u>Price</u> (2) | <u>Purchase</u> <u>Amount</u> (3) |
|--|------------------------|--|---|
| 001 Mercury Vapor Post Top 4,000 Lumen | 0 | \$0.00 | \$0.00 |
| 002 Mercury Vapor Post Top 8,000 Lumen | 0 | \$0.00 | \$0.00 |
| 003 Mercury Vapor Streetlight 4,000 Lumen | 5 | \$229.09 | \$1,145.45 |
| 004 Mercury Vapor Streetlight 8,000 Lumen | 0 | \$229.09 | \$0.00 |
| 005 Mercury Vapor Streetlight 22,000 Lumen | 1 | \$262.91 | \$262.91 |
| 006 Mercury Vapor Streetlight 63,000 Lumen | 0 | \$0.00 | \$0.00 |
| 010 Incandescent Streetlight 1,000 Lumen | 1 | \$213.86 | \$213.86 |
| 011 Incandescent Streetlight 2,500 Lumen | 0 | \$0.00 | \$0.00 |
| 013 Incandescent Streetlight 6,000 Lumen | 0 | \$0.00 | \$0.00 |
| 014 Incandescent Streetlight 10,000 Lumen | 0 | \$0.00 | \$0.00 |
| 016 Mercury Vapor Streetlight 11,000 Lumen | 0 | \$0.00 | \$0.00 |
| 023 Mercury Vapor Floodlight 22,000 Lumen | 1 | \$263.84 | \$263.84 |
| 024 Mercury Vapor Floodlight 63,000 Lumen | 2 | \$350.35 | \$700.70 |
| 041 Sodium Vapor Streetlight 13,000 Lumen | 0 | \$0.00 | \$0.00 |
| 070 Sodium Vapor Streetlight 4,000 Lumen | 1,331 | \$219.19 | \$291,741.89 |
| 071 Sodium Vapor Streetlight 5,800 Lumen | 0 | \$0.00 | \$0.00 |
| 072 Sodium Vapor Streetlight 9,600 Lumen | 59 | \$219.30 | \$12,938.70 |
| 073 Sodium Vapor Streetlight 16,000 Lumen | 16 | \$219.64 | \$3,514.24 |
| 074 Sodium Vapor Streetlight 27,500 Lumen | 184 | \$249.23 | \$45,858.32 |
| 075 Sodium Vapor Streetlight 50,000 Lumen | 4 | \$261.17 | \$1,044.68 |
| 076 Sodium Vapor Streetlight 140,000 Lumen | 0 | \$0.00 | \$0.00 |
| 077 Sodium Vapor Floodlight 27,500 Lumen | 0 | \$278.42 | \$0.00 |
| 078 Sodium Vapor Floodlight 50,000 Lumen | 12 | \$280.79 | \$3,369.48 |
| 079 Sodium Vapor Post Top 9,600 Lumen | 0 | \$0.00 | \$0.00 |
| 080 Sodium Vapor Floodlight 140,000 Lumen | 0 | \$0.00 | \$0.00 |
| 081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen | 0 | \$0.00 | \$0.00 |
| 082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen | 0 | \$0.00 | \$0.00 |
| 083 Sodium Vapor Post Top 4,000 Lumen | 0 | \$0.00 | \$0.00 |
| | 1,616 | | |
| Purchase Price of Lights and Related Equipment | | | \$361,054.07 |
| <u>Pole</u> <u>Code</u> | | | |
| A Shared Wood | 0 | \$0.00 | \$0.00 |
| F Embedded Metal | 0 | \$0.00 | \$0.00 |
| H Shared Metal | 42 | \$216.96 | \$9,112.32 |
| P Wood | 8 | \$153.63 | \$1,229.04 |
| R Fiberglass without Base | 0 | \$0.00 | \$0.00 |
| C Fiberglass w/Base Less than 25 feet | 0 | \$0.00 | \$0.00 |
| D Fiberglass w/Base Greater than 25 feet | 0 | \$0.00 | \$0.00 |
| T Metal with Foundation | 211 | \$433.93 | \$91,559.23 |
| X Distribution Pole | not for sale | | |
| Y Non Metal Pole | 0 | \$0.00 | \$0.00 |
| Z Metal Pole | 0 | \$445.77 | \$0.00 |
| Purchase Price of Dedicated Poles and Related Equipment | | | \$101,900.59 |
| Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$462,954.66 |

- (1) Page 2, Column (1) + Page 3, Column (1)
(2) Page 4
(3) Column (1) x Column (2)

Massachusetts Electric Company
Calculation of Purchase Price for Franklin
Overhead Service Lights and Poles
As of April 30, 2003

| <u>Lumen</u> <u>Code</u> | <u>Quantity</u> (1) | <u>Town-Average</u> <u>Price</u> (2) | <u>Purchase</u> <u>Amount</u> (3) |
|--|------------------------|--|---|
| 001 Mercury Vapor Post Top 4,000 Lumen | | \$0.00 | \$0.00 |
| 002 Mercury Vapor Post Top 8,000 Lumen | | \$0.00 | \$0.00 |
| 003 Mercury Vapor Streetlight 4,000 Lumen | 4 | \$229.09 | \$916.36 |
| 004 Mercury Vapor Streetlight 8,000 Lumen | | \$229.09 | \$0.00 |
| 005 Mercury Vapor Streetlight 22,000 Lumen | 1 | \$262.91 | \$262.91 |
| 006 Mercury Vapor Streetlight 63,000 Lumen | | \$0.00 | \$0.00 |
| 010 Incandescent Streetlight 1,000 Lumen | 1 | \$213.86 | \$213.86 |
| 011 Incandescent Streetlight 2,500 Lumen | | \$0.00 | \$0.00 |
| 013 Incandescent Streetlight 6,000 Lumen | | \$0.00 | \$0.00 |
| 014 Incandescent Streetlight 10,000 Lumen | | \$0.00 | \$0.00 |
| 016 Mercury Vapor Streetlight 11,000 Lumen | | \$0.00 | \$0.00 |
| 023 Mercury Vapor Floodlight 22,000 Lumen | 1 | \$263.84 | \$263.84 |
| 024 Mercury Vapor Floodlight 63,000 Lumen | 2 | \$350.35 | \$700.70 |
| 041 Sodium Vapor Streetlight 13,000 Lumen | | \$0.00 | \$0.00 |
| 070 Sodium Vapor Streetlight 4,000 Lumen | 1,179 | \$219.19 | \$258,425.01 |
| 071 Sodium Vapor Streetlight 5,800 Lumen | | \$0.00 | \$0.00 |
| 072 Sodium Vapor Streetlight 9,600 Lumen | 57 | \$219.30 | \$12,500.10 |
| 073 Sodium Vapor Streetlight 16,000 Lumen | 16 | \$219.64 | \$3,514.24 |
| 074 Sodium Vapor Streetlight 27,500 Lumen | 89 | \$249.23 | \$22,181.47 |
| 075 Sodium Vapor Streetlight 50,000 Lumen | 4 | \$261.17 | \$1,044.68 |
| 076 Sodium Vapor Streetlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 077 Sodium Vapor Floodlight 27,500 Lumen | | \$278.42 | \$0.00 |
| 078 Sodium Vapor Floodlight 50,000 Lumen | 9 | \$280.79 | \$2,527.11 |
| 079 Sodium Vapor Post Top 9,600 Lumen | | \$0.00 | \$0.00 |
| 080 Sodium Vapor Floodlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen | | \$0.00 | \$0.00 |
| 082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen | | \$0.00 | \$0.00 |
| 083 Sodium Vapor Post Top 4,000 Lumen | | \$0.00 | \$0.00 |
| | 1,363 | | |
| Purchase Price of Lights and Related Equipment | | | \$302,550.28 |
| <u>Pole</u> <u>Code</u> | | | |
| A Shared Wood | | \$0.00 | \$0.00 |
| F Embedded Metal | | \$0.00 | \$0.00 |
| H Shared Metal | | \$216.96 | \$0.00 |
| P Wood | 8 | \$153.63 | \$1,229.04 |
| R Fiberglass without Base | | \$0.00 | \$0.00 |
| C Fiberglass w/Base Less than 25 feet | | \$0.00 | \$0.00 |
| D Fiberglass w/Base Greater than 25 feet | | \$0.00 | \$0.00 |
| T Metal with Foundation | | \$433.93 | \$0.00 |
| X Distribution Pole | not for sale | | |
| Y Non Metal Pole | | \$0.00 | \$0.00 |
| Z Metal Pole | | \$445.77 | \$0.00 |
| Purchase Price of Dedicated Poles and Related Equipment | | | \$1,229.04 |
| Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$303,779.32 |

- (1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles under the accounts identified by the municipality for which a price is being requested.
(2) Page 4
(3) Column (1) x Column (2)

**Massachusetts Electric Company
Calculation of Purchase Price for Franklin
Underground Service Lights and Poles
As of April 30, 2003**

| <u>Lumen Code</u> | <u>Quantity (1)</u> | <u>Town- Average Price (2)</u> | <u>Purchase Amount (3)</u> |
|--|-------------------------|--|------------------------------------|
| 001 Mercury Vapor Post Top 4,000 Lumen | | \$0.00 | \$0.00 |
| 002 Mercury Vapor Post Top 8,000 Lumen | | \$0.00 | \$0.00 |
| 003 Mercury Vapor Streetlight 4,000 Lumen | 1 | \$229.09 | \$229.09 |
| 004 Mercury Vapor Streetlight 8,000 Lumen | | \$229.09 | \$0.00 |
| 005 Mercury Vapor Streetlight 22,000 Lumen | | \$262.91 | \$0.00 |
| 006 Mercury Vapor Streetlight 63,000 Lumen | | \$0.00 | \$0.00 |
| 010 Incandescent Streetlight 1,000 Lumen | | \$213.86 | \$0.00 |
| 011 Incandescent Streetlight 2,500 Lumen | | \$0.00 | \$0.00 |
| 013 Incandescent Streetlight 6,000 Lumen | | \$0.00 | \$0.00 |
| 014 Incandescent Streetlight 10,000 Lumen | | \$0.00 | \$0.00 |
| 016 Mercury Vapor Streetlight 11,000 Lumen | | \$0.00 | \$0.00 |
| 023 Mercury Vapor Floodlight 22,000 Lumen | | \$263.84 | \$0.00 |
| 024 Mercury Vapor Floodlight 63,000 Lumen | | \$350.35 | \$0.00 |
| 041 Sodium Vapor Streetlight 13,000 Lumen | | \$0.00 | \$0.00 |
| 070 Sodium Vapor Streetlight 4,000 Lumen | 152 | \$219.19 | \$33,316.88 |
| 071 Sodium Vapor Streetlight 5,800 Lumen | | \$0.00 | \$0.00 |
| 072 Sodium Vapor Streetlight 9,600 Lumen | 2 | \$219.30 | \$438.60 |
| 073 Sodium Vapor Streetlight 16,000 Lumen | | \$219.64 | \$0.00 |
| 074 Sodium Vapor Streetlight 27,500 Lumen | 95 | \$249.23 | \$23,676.85 |
| 075 Sodium Vapor Streetlight 50,000 Lumen | | \$261.17 | \$0.00 |
| 076 Sodium Vapor Streetlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 077 Sodium Vapor Floodlight 27,500 Lumen | | \$278.42 | \$0.00 |
| 078 Sodium Vapor Floodlight 50,000 Lumen | 3 | \$280.79 | \$842.37 |
| 079 Sodium Vapor Post Top 9,600 Lumen | | \$0.00 | \$0.00 |
| 080 Sodium Vapor Floodlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen | | \$0.00 | \$0.00 |
| 082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen | | \$0.00 | \$0.00 |
| 083 Sodium Vapor Post Top 4,000 Lumen | | \$0.00 | <u>\$0.00</u> |
| | 253 | | |
| Purchase Price of Lights and Related Equipment | | | \$58,503.79 |
| <u>Pole Code</u> | | | |
| A Shared Wood | | \$0.00 | \$0.00 |
| F Embedded Metal | | \$0.00 | \$0.00 |
| H Shared Metal | 42 | \$216.96 | \$9,112.32 |
| P Wood | | \$153.63 | \$0.00 |
| R Fiberglass without Base | | \$0.00 | \$0.00 |
| C Fiberglass w/Base Less than 25 feet | | \$0.00 | \$0.00 |
| D Fiberglass w/Base Greater than 25 feet | | \$0.00 | \$0.00 |
| T Metal with Foundation | 211 | \$433.93 | \$91,559.23 |
| X Distribution Pole | not for sale | | |
| Y Non Metal Pole | | \$0.00 | \$0.00 |
| Z Metal Pole | | \$445.77 | <u>\$0.00</u> |
| Purchase Price of Dedicated Poles and Related Equipment | | | <u>\$100,671.55</u> |
| Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$159,175.34 |

(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles under the accounts identified by the municipality for which a price is being requested.

(2) Page 4

(3) Column (1) x Column (2)

***Massachusetts Electric Company
Schedule of Prices in Franklin
As of April 30, 2003***

Lights and Related Equipment

| <u>Incandescent</u> | | <u>Price</u> |
|---------------------|--------|--------------|
| | | (1) |
| 10 | 1,000 | \$213.86 |
| 11 | 2,500 | \$0.00 |
| 13 | 6,000 | \$0.00 |
| 14 | 10,000 | \$0.00 |

Mercury Vapor

| | | |
|----|----------------|----------|
| 3 | 4,000 | \$229.09 |
| 4 | 8,000 | \$229.09 |
| 16 | 11,000 | \$0.00 |
| 5 | 22,000 | \$262.91 |
| 6 | 63,000 | \$0.00 |
| 1 | 4,000 Post Top | \$0.00 |
| 2 | 8,000 Post Top | \$0.00 |
| 23 | 22,000 Flood | \$263.84 |
| 24 | 63,000 Flood | \$350.35 |

Sodium Vapor

| | | |
|----|----------------|----------|
| 70 | 4,000 | \$219.19 |
| 71 | 5,800 | \$0.00 |
| 72 | 9,600 | \$219.30 |
| 41 | 13,000 Retired | \$0.00 |
| 73 | 16,000 | \$219.64 |
| 74 | 27,500 | \$249.23 |
| 75 | 50,000 | \$261.17 |
| 76 | 140,000 | \$0.00 |
| 77 | 27,500 Flood | \$278.42 |
| 78 | 50,000 Flood | \$280.79 |
| 80 | 140,000 Flood | \$0.00 |
| 83 | 4,000 Post Top | \$0.00 |
| 79 | 9,600 Post Top | \$0.00 |
| 81 | 27,500 12 Hour | \$0.00 |
| 82 | 27,500 24 Hour | \$0.00 |

Poles and Related Equipment

| | | <u>Pole Code</u> | |
|------------------------|---|----------------------|----------|
| Wood | P | | \$153.63 |
| Wood Shared | A | | \$0.00 |
| Non-Metalic | R | | \$0.00 |
| Fiberglass<25 | C | | \$0.00 |
| Fiberglass>25 | D | | \$0.00 |
| Non Metal | Y | | \$0.00 |
| Metal | Z | | \$445.77 |
| Metal Embedded | F | | \$0.00 |
| Metal With Base | T | | \$433.93 |
| Shared Metal With Base | H | | \$216.96 |

MASSACHUSETTS ELECTRIC COMPANY
Franklin Pricing of Streetlighting Investment

| | | | | | Investment in | | Investment in | | Total |
|---|----------------|-----------|------------|--------------------|-------------------------|-----------------|------------------------|-----------------|---------------------|
| | | | | | <u>Equipment</u> | | <u>Underground</u> | | <u>Investment</u> |
| Unamortized Value of Existing Plant (a) | | | | | \$214,772 | | \$113,352 | | \$328,123 |
| Unamortized Value of Retired Plant (b) | | | | | <u>\$214,852</u> | | <u>\$773</u> | | <u>\$215,625</u> |
| Unamortized Value of Streetlighting Equipment | | | | | \$429,624 | | \$114,124 | | \$543,748 |
| | | | | | Common OH/UG Investment | | Underground Investment | | Total Investment |
| | | | | | Allocated | Price | Allocated | Price | Allocated |
| | | | | | <u>Net Book</u> | <u>Per Unit</u> | <u>Net Book</u> | <u>Per Unit</u> | <u>Net Book</u> |
| | | | | | (4) | (5) | (6) | (7) | (8) |
| | | | | | | | | | <u>Per Unit</u> |
| | | | | | | | | | (9) |
| <u>Incandescent</u> | | | | | | | | | |
| 10 | 1,000 | 1 | \$234.61 | \$234.61 | \$213.87 | \$213.86 | | | \$213.87 |
| 11 | 2,500 | | | \$0.00 | | | | | \$0.00 |
| 13 | 6,000 | | | \$0.00 | | | | | \$0.00 |
| 14 | 10,000 | | | <u>\$0.00</u> | | | | | <u>\$0.00</u> |
| Total | | | | | \$213.87 | | | | \$213.87 |
| <u>Mercury Vapor</u> | | | | | | | | | |
| 3 | 4,000 | 11 | \$251.31 | \$2,764.41 | \$2,520.00 | \$229.09 | | | \$2,520.00 |
| 4 | 8,000 | 1 | \$251.31 | \$251.31 | \$229.09 | \$229.09 | | | \$229.09 |
| 16 | 11,000 | | | \$0.00 | | | | | \$0.00 |
| 5 | 22,000 | 1 | \$288.41 | \$288.41 | \$262.91 | \$262.91 | | | \$262.91 |
| 6 | 63,000 | | | \$0.00 | | | | | \$0.00 |
| 1 | 4,000 Post Top | | | \$0.00 | | | | | \$0.00 |
| 2 | 8,000 Post Top | | | \$0.00 | | | | | \$0.00 |
| 23 | 22,000 Flood | 17 | \$289.43 | \$4,920.31 | \$4,485.29 | \$263.84 | | | \$4,485.29 |
| 24 | 63,000 Flood | 8 | \$384.34 | <u>\$3,074.72</u> | \$2,802.87 | \$350.35 | | | <u>\$2,802.87</u> |
| Total | | | | | \$10,300.16 | | | | \$10,300.16 |
| <u>Sodium Vapor</u> | | | | | | | | | |
| 70 | 4,000 | 1,392 | \$240.45 | \$334,706.40 | \$305,113.86 | \$219.19 | | | \$305,113.86 |
| 71 | 5,800 | | | \$0.00 | | | | | \$0.00 |
| 72 | 9,600 | 69 | \$240.57 | \$16,599.33 | \$15,131.73 | \$219.30 | | | \$15,131.73 |
| 41 | 13,000 Retired | | | \$0.00 | | | | | \$0.00 |
| 73 | 16,000 | 18 | \$240.95 | \$4,337.10 | \$3,953.64 | \$219.64 | | | \$3,953.64 |
| 74 | 27,500 | 188 | \$273.41 | \$51,401.08 | \$46,856.53 | \$249.23 | | | \$46,856.53 |
| 75 | 50,000 | 6 | \$286.51 | \$1,719.06 | \$1,567.07 | \$261.17 | | | \$1,567.07 |
| 76 | 140,000 | | | \$0.00 | | | | | \$0.00 |
| 77 | 27,500 Flood | 16 | \$305.43 | \$4,886.88 | \$4,454.81 | \$278.42 | | | \$4,454.81 |
| 78 | 50,000 Flood | 122 | \$308.03 | \$37,579.66 | \$34,257.11 | \$280.79 | | | \$34,257.11 |
| 80 | 140,000 Flood | | | \$0.00 | | | | | \$0.00 |
| 83 | 4,000 Post Top | | | \$0.00 | | | | | \$0.00 |
| 79 | 9,600 Post Top | | | \$0.00 | | | | | \$0.00 |
| 81 | 27,500 12 Hour | | | \$0.00 | | | | | \$0.00 |
| 82 | 27,500 24 Hour | | | <u>\$0.00</u> | | | | | <u>\$0.00</u> |
| Total | | | | | <u>\$411,334.76</u> | | | | <u>\$411,334.76</u> |
| Total Lights | | | | | \$421,848.79 | | | | \$421,848.79 |
| <u>Poles</u> | | | | | | | | | |
| Wood | P | 39 | \$168.54 | \$6,573.06 | \$5,991.91 | \$153.63 | | | \$5,991.91 |
| Wood Shared | A | | | \$0.00 | | | | | \$0.00 |
| Non-Metalic | R | | | \$0.00 | | | | | \$0.00 |
| Fiberglass<25 | C | | | \$0.00 | | | | | \$0.00 |
| Fiberglass>25 | D | | | \$0.00 | | | | | \$0.00 |
| Non Metal | Y | | | \$0.00 | | | | | \$0.00 |
| Metal | Z | 4 | \$489.01 | \$1,956.04 | \$1,783.10 | \$445.77 | | | \$1,783.10 |
| Metal Embedded | F | | | \$0.00 | | | | | \$0.00 |
| Metal With Base | T | 242 | \$1,429.01 | \$345,820.42 | | | \$105,011.70 | \$433.93 | \$105,011.70 |
| Shared Metal With Base | H | <u>42</u> | \$714.51 | <u>\$30,009.21</u> | | | \$9,112.59 | \$216.96 | <u>\$9,112.59</u> |
| Total Poles | | | | | <u>\$7,775.01</u> | | <u>\$114,124.29</u> | | <u>\$121,899.30</u> |
| Total | | | | | \$429,623.80 | | \$114,124.29 | | \$543,748.09 |
| | | | | | \$429,623.80 | | \$114,124.29 | | \$543,748.09 |

- (a) Page 6, Column (a)
(b) Page 6, Column (b)
(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles in the municipality service all streetlight customers.
(2) Per Mass. Electric engineering estimate, representing equipment (luminaire cost, lamp cost, photocontrol cost, bracket cost and labor cost) assuming average length bracket and hours for installation.
(3) Column (1) x Column (2)
(4) Amount in (a) above is allocated to each size and type of unit installed throughout the municipality by Column (3) [taking the ratio of annual luminaire/pole revenue for each size and type of unit ÷ total annual revenue x the total unamortized value]
(5) Column (4) ÷ Column (1), truncated after 2 decimal places
(6) Amount in (b) above is allocated to each size and type of unit installed throughout the municipality by Column (3) [taking the ratio of annual pole revenue for each size and type of unit ÷ total annual revenue x the total unamortized value]
(7) Column (6) ÷ Column (1), truncated after 2 decimal places
(8) Column (4) + Column (6)
(9) Column (5) + Column (7)

Massachusetts Electric Company
Estimated Depreciation Reserve and Net Book Value
As of April 30, 2003

| | Common to Overhead and <u>Underground</u> (a) | Underground <u>Related</u> (b) | <u>Total</u> (c) |
|--|--|--------------------------------------|---------------------|
| (1) Unamortized Investment of Existing Plant at April 30, 2003 | \$214,772 | \$113,352 | \$328,123 |
| (2) Unamortized Investment of Retirements at April 30, 2003 | <u>\$214,852</u> | <u>\$773</u> | <u>\$215,625</u> |
| (3) Net Book Value at April 30, 2003 | \$429,624 | \$114,124 | \$543,748 |

Source:

All values per response to DTE 1-1, Attachment 1, Page 6 of 26

MASSACHUSETTS ELECTRIC COMPANY
Docket No. D.T.E. 03-98
Responses to the Department's Second Set of Information Requests

**Attachment 3
to DTE 2-2**

Massachusetts Electric Company
Calculation of Purchase Price for Swampscott
As of March 31, 2003

| <u>Lumen</u> <u>Code</u> | <u>Quantity</u> (1) | <u>Town-Average</u> <u>Price</u> (2) | <u>Purchase</u> <u>Amount</u> (3) |
|--|------------------------|--|---|
| 001 Mercury Vapor Post Top 4,000 Lumen | 0 | \$0.00 | \$0.00 |
| 002 Mercury Vapor Post Top 8,000 Lumen | 0 | \$0.00 | \$0.00 |
| 003 Mercury Vapor Streetlight 4,000 Lumen | 0 | \$0.00 | \$0.00 |
| 004 Mercury Vapor Streetlight 8,000 Lumen | 0 | \$135.28 | \$0.00 |
| 005 Mercury Vapor Streetlight 22,000 Lumen | 0 | \$0.00 | \$0.00 |
| 006 Mercury Vapor Streetlight 63,000 Lumen | 0 | \$246.84 | \$0.00 |
| 010 Incandescent Streetlight 1,000 Lumen | 0 | \$0.00 | \$0.00 |
| 011 Incandescent Streetlight 2,500 Lumen | 0 | \$0.00 | \$0.00 |
| 013 Incandescent Streetlight 6,000 Lumen | 0 | \$0.00 | \$0.00 |
| 014 Incandescent Streetlight 10,000 Lumen | 0 | \$0.00 | \$0.00 |
| 016 Mercury Vapor Streetlight 11,000 Lumen | 0 | \$0.00 | \$0.00 |
| 023 Mercury Vapor Floodlight 22,000 Lumen | 2 | \$155.80 | \$311.60 |
| 024 Mercury Vapor Floodlight 63,000 Lumen | 1 | \$206.89 | \$206.89 |
| 041 Sodium Vapor Streetlight 13,000 Lumen | 0 | \$0.00 | \$0.00 |
| 070 Sodium Vapor Streetlight 4,000 Lumen | 1,008 | \$129.43 | \$130,465.44 |
| 071 Sodium Vapor Streetlight 5,800 Lumen | 0 | \$0.00 | \$0.00 |
| 072 Sodium Vapor Streetlight 9,600 Lumen | 104 | \$129.50 | \$13,468.00 |
| 073 Sodium Vapor Streetlight 16,000 Lumen | 0 | \$0.00 | \$0.00 |
| 074 Sodium Vapor Streetlight 27,500 Lumen | 315 | \$147.17 | \$46,358.55 |
| 075 Sodium Vapor Streetlight 50,000 Lumen | 20 | \$154.23 | \$3,084.60 |
| 076 Sodium Vapor Streetlight 140,000 Lumen | 1 | \$283.14 | \$283.14 |
| 077 Sodium Vapor Floodlight 27,500 Lumen | 5 | \$164.41 | \$822.05 |
| 078 Sodium Vapor Floodlight 50,000 Lumen | 12 | \$165.81 | \$1,989.72 |
| 079 Sodium Vapor Post Top 9,600 Lumen | 6 | \$100.04 | \$600.24 |
| 080 Sodium Vapor Floodlight 140,000 Lumen | 0 | \$0.00 | \$0.00 |
| 081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen | 0 | \$0.00 | \$0.00 |
| 082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen | 0 | \$0.00 | \$0.00 |
| 083 Sodium Vapor Post Top 4,000 Lumen | 0 | \$99.27 | \$0.00 |
| | 1,474 | | |
| Purchase Price of Lights and Related Equipment | | | \$197,590.23 |
| <u>Pole</u> <u>Code</u> | | | |
| A Shared Wood | 0 | \$0.00 | \$0.00 |
| F Embedded Metal | 6 | \$56.02 | \$336.12 |
| H Shared Metal | 0 | \$0.00 | \$0.00 |
| P Wood | 9 | \$90.72 | \$816.48 |
| R Fiberglass without Base | 0 | \$0.00 | \$0.00 |
| C Fiberglass w/Base Less than 25 feet | 0 | \$215.74 | \$0.00 |
| D Fiberglass w/Base Greater than 25 feet | 0 | \$0.00 | \$0.00 |
| T Metal with Foundation | 55 | \$267.88 | \$14,733.40 |
| X Distribution Pole | not for sale | | |
| Y Non Metal Pole | 0 | \$0.00 | \$0.00 |
| Z Metal Pole | 0 | \$0.00 | \$0.00 |
| Purchase Price of Dedicated Poles and Related Equipment | | | \$15,886.00 |
| Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$213,476.23 |

- (1) Page 2, Column (1) + Page 3, Column (1)
(2) Page 4
(3) Column (1) x Column (2)

Massachusetts Electric Company
Calculation of Purchase Price for Swampscott
Overhead Service Lights and Poles
As of March 31, 2003

| <u>Lumen</u> <u>Code</u> | <u>Quantity</u> (1) | <u>Town-Average</u> <u>Price</u> (2) | <u>Purchase</u> <u>Amount</u> (3) |
|--|------------------------|--|---|
| 001 Mercury Vapor Post Top 4,000 Lumen | | \$0.00 | \$0.00 |
| 002 Mercury Vapor Post Top 8,000 Lumen | | \$0.00 | \$0.00 |
| 003 Mercury Vapor Streetlight 4,000 Lumen | | \$0.00 | \$0.00 |
| 004 Mercury Vapor Streetlight 8,000 Lumen | | \$135.28 | \$0.00 |
| 005 Mercury Vapor Streetlight 22,000 Lumen | | \$0.00 | \$0.00 |
| 006 Mercury Vapor Streetlight 63,000 Lumen | | \$246.84 | \$0.00 |
| 010 Incandescent Streetlight 1,000 Lumen | | \$0.00 | \$0.00 |
| 011 Incandescent Streetlight 2,500 Lumen | | \$0.00 | \$0.00 |
| 013 Incandescent Streetlight 6,000 Lumen | | \$0.00 | \$0.00 |
| 014 Incandescent Streetlight 10,000 Lumen | | \$0.00 | \$0.00 |
| 016 Mercury Vapor Streetlight 11,000 Lumen | | \$0.00 | \$0.00 |
| 023 Mercury Vapor Floodlight 22,000 Lumen | 2 | \$155.80 | \$311.60 |
| 024 Mercury Vapor Floodlight 63,000 Lumen | 1 | \$206.89 | \$206.89 |
| 041 Sodium Vapor Streetlight 13,000 Lumen | | \$0.00 | \$0.00 |
| 070 Sodium Vapor Streetlight 4,000 Lumen | 1,007 | \$129.43 | \$130,336.01 |
| 071 Sodium Vapor Streetlight 5,800 Lumen | | \$0.00 | \$0.00 |
| 072 Sodium Vapor Streetlight 9,600 Lumen | 103 | \$129.50 | \$13,338.50 |
| 073 Sodium Vapor Streetlight 16,000 Lumen | | \$0.00 | \$0.00 |
| 074 Sodium Vapor Streetlight 27,500 Lumen | 283 | \$147.17 | \$41,649.11 |
| 075 Sodium Vapor Streetlight 50,000 Lumen | | \$154.23 | \$0.00 |
| 076 Sodium Vapor Streetlight 140,000 Lumen | | \$283.14 | \$0.00 |
| 077 Sodium Vapor Floodlight 27,500 Lumen | 5 | \$164.41 | \$822.05 |
| 078 Sodium Vapor Floodlight 50,000 Lumen | 12 | \$165.81 | \$1,989.72 |
| 079 Sodium Vapor Post Top 9,600 Lumen | | \$100.04 | \$0.00 |
| 080 Sodium Vapor Floodlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen | | \$0.00 | \$0.00 |
| 082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen | | \$0.00 | \$0.00 |
| 083 Sodium Vapor Post Top 4,000 Lumen | | \$99.27 | <u>\$0.00</u> |
| | 1,413 | | |
| Purchase Price of Lights and Related Equipment | | | \$188,653.88 |
| <u>Pole</u> <u>Code</u> | | | |
| A Shared Wood | | \$0.00 | \$0.00 |
| F Embedded Metal | | \$56.02 | \$0.00 |
| H Shared Metal | | \$0.00 | \$0.00 |
| P Wood | 9 | \$90.72 | \$816.48 |
| R Fiberglass without Base | | \$0.00 | \$0.00 |
| C Fiberglass w/Base Less than 25 feet | | \$215.74 | \$0.00 |
| D Fiberglass w/Base Greater than 25 feet | | \$0.00 | \$0.00 |
| T Metal with Foundation | | \$267.88 | \$0.00 |
| X Distribution Pole | not for sale | | |
| Y Non Metal Pole | | \$0.00 | \$0.00 |
| Z Metal Pole | | \$0.00 | <u>\$0.00</u> |
| Purchase Price of Dedicated Poles and Related Equipment | | | <u>\$816.48</u> |
| Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$189,470.36 |

(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles under the accounts identified by the municipality for which a price is being requested.

(2) Page 4

(3) Column (1) x Column (2)

**Massachusetts Electric Company
Calculation of Purchase Price for Swampscott
Underground Service Lights and Poles
As of March 31, 2003**

| <u>Lumen Code</u> | <u>Quantity (1)</u> | <u>Town- Average Price (2)</u> | <u>Purchase Amount (3)</u> |
|--|-------------------------|--|------------------------------------|
| 001 Mercury Vapor Post Top 4,000 Lumen | | \$0.00 | \$0.00 |
| 002 Mercury Vapor Post Top 8,000 Lumen | | \$0.00 | \$0.00 |
| 003 Mercury Vapor Streetlight 4,000 Lumen | | \$0.00 | \$0.00 |
| 004 Mercury Vapor Streetlight 8,000 Lumen | | \$135.28 | \$0.00 |
| 005 Mercury Vapor Streetlight 22,000 Lumen | | \$0.00 | \$0.00 |
| 006 Mercury Vapor Streetlight 63,000 Lumen | | \$246.84 | \$0.00 |
| 010 Incandescent Streetlight 1,000 Lumen | | \$0.00 | \$0.00 |
| 011 Incandescent Streetlight 2,500 Lumen | | \$0.00 | \$0.00 |
| 013 Incandescent Streetlight 6,000 Lumen | | \$0.00 | \$0.00 |
| 014 Incandescent Streetlight 10,000 Lumen | | \$0.00 | \$0.00 |
| 016 Mercury Vapor Streetlight 11,000 Lumen | | \$0.00 | \$0.00 |
| 023 Mercury Vapor Floodlight 22,000 Lumen | | \$155.80 | \$0.00 |
| 024 Mercury Vapor Floodlight 63,000 Lumen | | \$206.89 | \$0.00 |
| 041 Sodium Vapor Streetlight 13,000 Lumen | | \$0.00 | \$0.00 |
| 070 Sodium Vapor Streetlight 4,000 Lumen | 1 | \$129.43 | \$129.43 |
| 071 Sodium Vapor Streetlight 5,800 Lumen | | \$0.00 | \$0.00 |
| 072 Sodium Vapor Streetlight 9,600 Lumen | 1 | \$129.50 | \$129.50 |
| 073 Sodium Vapor Streetlight 16,000 Lumen | | \$0.00 | \$0.00 |
| 074 Sodium Vapor Streetlight 27,500 Lumen | 32 | \$147.17 | \$4,709.44 |
| 075 Sodium Vapor Streetlight 50,000 Lumen | 20 | \$154.23 | \$3,084.60 |
| 076 Sodium Vapor Streetlight 140,000 Lumen | 1 | \$283.14 | \$283.14 |
| 077 Sodium Vapor Floodlight 27,500 Lumen | | \$164.41 | \$0.00 |
| 078 Sodium Vapor Floodlight 50,000 Lumen | | \$165.81 | \$0.00 |
| 079 Sodium Vapor Post Top 9,600 Lumen | 6 | \$100.04 | \$600.24 |
| 080 Sodium Vapor Floodlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen | | \$0.00 | \$0.00 |
| 082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen | | \$0.00 | \$0.00 |
| 083 Sodium Vapor Post Top 4,000 Lumen | | \$99.27 | <u>\$0.00</u> |
| | 61 | | |
| Purchase Price of Lights and Related Equipment | | | \$8,936.35 |
| <u>Pole Code</u> | | | |
| A Shared Wood | | \$0.00 | \$0.00 |
| F Embedded Metal | 6 | \$56.02 | \$336.12 |
| H Shared Metal | | \$0.00 | \$0.00 |
| P Wood | | \$90.72 | \$0.00 |
| R Fiberglass without Base | | \$0.00 | \$0.00 |
| C Fiberglass w/Base Less than 25 feet | | \$215.74 | \$0.00 |
| D Fiberglass w/Base Greater than 25 feet | | \$0.00 | \$0.00 |
| T Metal with Foundation | 55 | \$267.88 | \$14,733.40 |
| X Distribution Pole | not for sale | | |
| Y Non Metal Pole | | \$0.00 | \$0.00 |
| Z Metal Pole | | \$0.00 | <u>\$0.00</u> |
| Purchase Price of Dedicated Poles and Related Equipment | | | <u>\$15,069.52</u> |
| Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$24,005.87 |

(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles under the accounts identified by the municipality for which a price is being requested.

(2) Page 4

(3) Column (1) x Column (2)

***Massachusetts Electric Company
Schedule of Prices in Swampscott
As of March 31, 2003***

Lights and Related Equipment

| <u>Incandescent</u> | | <u>Price</u> |
|---------------------|--------|--------------|
| | | (1) |
| 10 | 1,000 | \$0.00 |
| 11 | 2,500 | \$0.00 |
| 13 | 6,000 | \$0.00 |
| 14 | 10,000 | \$0.00 |

Mercury Vapor

| | | |
|----|----------------|----------|
| 3 | 4,000 | \$0.00 |
| 4 | 8,000 | \$135.28 |
| 16 | 11,000 | \$0.00 |
| 5 | 22,000 | \$0.00 |
| 6 | 63,000 | \$246.84 |
| 1 | 4,000 Post Top | \$0.00 |
| 2 | 8,000 Post Top | \$0.00 |
| 23 | 22,000 Flood | \$155.80 |
| 24 | 63,000 Flood | \$206.89 |

Sodium Vapor

| | | |
|----|----------------|----------|
| 70 | 4,000 | \$129.43 |
| 71 | 5,800 | \$0.00 |
| 72 | 9,600 | \$129.50 |
| 41 | 13,000 Retired | \$0.00 |
| 73 | 16,000 | \$0.00 |
| 74 | 27,500 | \$147.17 |
| 75 | 50,000 | \$154.23 |
| 76 | 140,000 | \$283.14 |
| 77 | 27,500 Flood | \$164.41 |
| 78 | 50,000 Flood | \$165.81 |
| 80 | 140,000 Flood | \$0.00 |
| 83 | 4,000 Post Top | \$99.27 |
| 79 | 9,600 Post Top | \$100.04 |
| 81 | 27,500 12 Hour | \$0.00 |
| 82 | 27,500 24 Hour | \$0.00 |

Poles and Related Equipment

| | <u>Pole Code</u> | |
|------------------------|----------------------|----------|
| Wood | P | \$90.72 |
| Wood Shared | A | \$0.00 |
| Non-Metallic | R | \$0.00 |
| Fiberglass<25 | C | \$215.74 |
| Fiberglass>25 | D | \$0.00 |
| Non Metal | Y | \$0.00 |
| Metal | Z | \$0.00 |
| Metal Embedded | F | \$56.02 |
| Metal With Base | T | \$267.88 |
| Shared Metal With Base | H | \$0.00 |

MASSACHUSETTS ELECTRIC COMPANY
Swampscott Pricing of Streetlighting Investment

| | Investment in Common Equipment | Investment in Underground | Total Investment |
|---|--------------------------------------|------------------------------|---------------------|
| Unamortized Value of Existing Plant (a) | \$151,724 | \$10,495 | \$162,219 |
| Unamortized Value of Retired Plant (b) | <u>\$54,410</u> | <u>\$7,365</u> | <u>\$61,775</u> |
| Unamortized Value of Streetlighting Equipment | \$206,134 | \$17,860 | \$223,995 |

| | | | | | Common OH/UG Investment | | Underground Investment | | Total Investment | |
|------------------------|----------------|------------------------------------|--|-----------------------------------|------------------------------|--------------------------|------------------------------|--------------------------|------------------------------|--------------------------|
| | | Units as of Request Date (1) | Estimated Installation Cost (2) | Total Estimated Cost (3) | Allocated Net Book (4) | Price Per Unit (5) | Allocated Net Book (6) | Price Per Unit (7) | Allocated Net Book (8) | Price Per Unit (9) |
| Incandescent | | | | | | | | | | |
| 10 | 1,000 | | | \$0.00 | | | | | \$0.00 | \$0.00 |
| 11 | 2,500 | | | \$0.00 | | | | | \$0.00 | \$0.00 |
| 13 | 6,000 | | | \$0.00 | | | | | \$0.00 | \$0.00 |
| 14 | 10,000 | | | <u>\$0.00</u> | | | | | <u>\$0.00</u> | \$0.00 |
| | Total | 0 | | \$0.00 | \$0.00 | | | | \$0.00 | |
| Mercury Vapor | | | | | | | | | | |
| 3 | 4,000 | | | \$0.00 | | | | | \$0.00 | \$0.00 |
| 4 | 8,000 | 1 | \$251.31 | \$251.31 | \$135.28 | \$135.28 | | | \$135.28 | \$135.28 |
| 16 | 11,000 | | | \$0.00 | | | | | \$0.00 | \$0.00 |
| 5 | 22,000 | | | \$0.00 | | | | | \$0.00 | \$0.00 |
| 6 | 63,000 | 1 | \$458.56 | \$458.56 | \$246.85 | \$246.84 | | | \$246.85 | \$246.84 |
| 1 | 4,000 Post Top | | | \$0.00 | | | | | \$0.00 | \$0.00 |
| 2 | 8,000 Post Top | | | \$0.00 | | | | | \$0.00 | \$0.00 |
| 23 | 22,000 Flood | 5 | \$289.43 | \$1,447.15 | \$779.02 | \$155.80 | | | \$779.02 | \$155.80 |
| 24 | 63,000 Flood | <u>2</u> | <u>\$384.34</u> | <u>\$768.68</u> | <u>\$413.79</u> | \$206.89 | | | <u>\$413.79</u> | \$206.89 |
| | Total | 9 | | \$2,925.70 | \$1,574.94 | | | | \$1,574.94 | |
| Sodium Vapor | | | | | | | | | | |
| 70 | 4,000 | 1,012 | \$240.45 | \$243,335.40 | \$130,990.35 | \$129.43 | | | \$130,990.35 | \$129.43 |
| 71 | 5,800 | | | \$0.00 | | | | | \$0.00 | \$0.00 |
| 72 | 9,600 | 107 | \$240.57 | \$25,740.99 | \$13,856.68 | \$129.50 | | | \$13,856.68 | \$129.50 |
| 41 | 13,000 Retired | | | \$0.00 | | | | | \$0.00 | \$0.00 |
| 73 | 16,000 | | | \$0.00 | | | | | \$0.00 | \$0.00 |
| 74 | 27,500 | 322 | \$273.41 | \$88,038.02 | \$47,391.92 | \$147.17 | | | \$47,391.92 | \$147.17 |
| 75 | 50,000 | 20 | \$286.51 | \$5,730.20 | \$3,084.64 | \$154.23 | | | \$3,084.64 | \$154.23 |
| 76 | 140,000 | 1 | \$525.99 | \$525.99 | \$283.15 | \$283.14 | | | \$283.15 | \$283.14 |
| 77 | 27,500 Flood | 10 | \$305.43 | \$3,054.30 | \$1,644.17 | \$164.41 | | | \$1,644.17 | \$164.41 |
| 78 | 50,000 Flood | 31 | \$308.03 | \$9,548.93 | \$5,140.30 | \$165.81 | | | \$5,140.30 | \$165.81 |
| 80 | 140,000 Flood | | | \$0.00 | | | | | \$0.00 | \$0.00 |
| 83 | 4,000 Post Top | 3 | \$184.41 | \$553.23 | \$297.81 | \$99.27 | | | \$297.81 | \$99.27 |
| 79 | 9,600 Post Top | 6 | \$185.85 | \$1,115.10 | \$600.27 | \$100.04 | | | \$600.27 | \$100.04 |
| 81 | 27,500 12 Hour | | | \$0.00 | | | | | \$0.00 | \$0.00 |
| 82 | 27,500 24 Hour | | | <u>\$0.00</u> | | | | | <u>\$0.00</u> | \$0.00 |
| | Total | <u>1,512</u> | | <u>\$377,642.16</u> | <u>\$203,289.28</u> | | | | <u>\$203,289.28</u> | |
| Total Lights | | 1,521 | | \$380,567.86 | \$204,864.22 | | | | \$204,864.22 | |
| Poles | | | | | | | | | | |
| Wood | P | 14 | \$168.54 | \$2,359.56 | \$1,270.18 | \$90.72 | | | \$1,270.18 | \$90.72 |
| Wood Shared | A | | | \$0.00 | | | | | \$0.00 | \$0.00 |
| Non-Metallic | R | | | \$0.00 | | | | | \$0.00 | \$0.00 |
| Fiberglass<25 | C | 3 | \$1,150.87 | \$3,452.61 | | | \$647.23 | \$215.74 | \$647.23 | \$215.74 |
| Fiberglass>25 | D | | | \$0.00 | | | | | \$0.00 | \$0.00 |
| Non Metal | Y | | | | | | | | \$0.00 | \$0.00 |
| Metal | Z | | | | | | | | \$0.00 | \$0.00 |
| Metal Embedded | F | 6 | \$298.88 | \$1,793.28 | | | \$336.17 | \$56.02 | \$336.17 | \$56.02 |
| Metal With Base | T | 63 | \$1,429.01 | \$90,027.63 | | | \$16,876.76 | \$267.88 | \$16,876.76 | \$267.88 |
| Shared Metal With Base | H | | | <u>\$0.00</u> | | | | | <u>\$0.00</u> | \$0.00 |
| Total Poles | | 86 | | <u>\$97,633.08</u> | <u>\$1,270.18</u> | | <u>\$17,860.16</u> | | <u>\$19,130.34</u> | |
| Total | | | | \$478,200.94 | \$206,134.40 | | \$17,860.16 | | \$223,994.56 | |
| | | | | | \$206,134.40 | | \$17,860.16 | | \$223,994.56 | |

(a) Page 6, Column (a)

(b) Page 6, Column (b)

(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles in the municipality service all streetlight customers.

(2) Per Mass. Electric engineering estimate, representing equipment (luminaire cost, lamp cost, photocontrol cost, bracket cost and labor cost) assuming average length bracket and hours for installation.

(3) Column (1) x Column (2)

(4) Amount in (a) above is allocated to each size and type of unit installed throughout the municipality by Column (3) [taking the ratio of annual luminaire/pole revenue for each size and type of unit ÷ total annual revenue x the total unamortized value]

(5) Column (4) ÷ Column (1), truncated after 2 decimal places

(6) Amount in (b) above is allocated to each size and type of unit installed throughout the municipality by Column (3) [taking the ratio of annual pole revenue for each size and type of unit ÷ total annual revenue x the total unamortized value]

(7) Column (6) ÷ Column (1), truncated after 2 decimal places

(8) Column (4) + Column (6)

(9) Column (5) + Column (7)

Massachusetts Electric Company
Estimated Depreciation Reserve and Net Book Value
As of March 31, 2003

| | Common to Overhead and <u>Underground</u> (a) | Underground <u>Related</u> (b) | <u>Total</u> (c) |
|--|--|--------------------------------------|---------------------|
| (1) Unamortized Investment of Existing Plant at March 31, 2003 | \$151,724 | \$10,495 | \$162,219 |
| (2) Unamortized Investment of Retirements at March 31, 2003 | <u>\$54,410</u> | <u>\$7,365</u> | <u>\$61,775</u> |
| (3) Net Book Value at March 31, 2003 | \$206,134 | \$17,860 | \$223,995 |

Source:

All values from response to DTE 1-1, Attachment 2, Page 6 of 24

MASSACHUSETTS ELECTRIC COMPANY
Docket No. D.T.E. 03-98
Responses to the Department's Second Set of Information Requests

**Attachment 4
to DTE 2-2**

Massachusetts Electric Company
Calculation of Purchase Price for Franklin
As of April 30, 2003

| <u>Lumen</u> <u>Code</u> | <u>Quantity</u> (1) | <u>Price</u> (2) | <u>Purchase</u> <u>Amount</u> (3) |
|--|------------------------|---------------------|---|
| 001 Mercury Vapor Post Top 4,000 Lumen | 0 | \$0.00 | \$0.00 |
| 002 Mercury Vapor Post Top 8,000 Lumen | 0 | \$0.00 | \$0.00 |
| 003 Mercury Vapor Streetlight 4,000 Lumen | 5 | \$945.07 | \$4,725.35 |
| 004 Mercury Vapor Streetlight 8,000 Lumen | 0 | \$1,150.14 | \$0.00 |
| 005 Mercury Vapor Streetlight 22,000 Lumen | 1 | \$1,909.13 | \$1,909.13 |
| 006 Mercury Vapor Streetlight 63,000 Lumen | 0 | \$0.00 | \$0.00 |
| 010 Incandescent Streetlight 1,000 Lumen | 1 | \$14,798.55 | \$14,798.55 |
| 011 Incandescent Streetlight 2,500 Lumen | 0 | \$0.00 | \$0.00 |
| 013 Incandescent Streetlight 6,000 Lumen | 0 | \$0.00 | \$0.00 |
| 014 Incandescent Streetlight 10,000 Lumen | 0 | \$0.00 | \$0.00 |
| 016 Mercury Vapor Streetlight 11,000 Lumen | 0 | \$0.00 | \$0.00 |
| 023 Mercury Vapor Floodlight 22,000 Lumen | 1 | \$2,293.00 | \$2,293.00 |
| 024 Mercury Vapor Floodlight 63,000 Lumen | 2 | \$4,176.02 | \$8,352.04 |
| 041 Sodium Vapor Streetlight 13,000 Lumen | 0 | \$0.00 | \$0.00 |
| 070 Sodium Vapor Streetlight 4,000 Lumen | 1,331 | \$146.24 | \$194,645.44 |
| 071 Sodium Vapor Streetlight 5,800 Lumen | 0 | \$0.00 | \$0.00 |
| 072 Sodium Vapor Streetlight 9,600 Lumen | 59 | \$187.04 | \$11,035.36 |
| 073 Sodium Vapor Streetlight 16,000 Lumen | 16 | \$199.24 | \$3,187.84 |
| 074 Sodium Vapor Streetlight 27,500 Lumen | 184 | \$247.78 | \$45,591.52 |
| 075 Sodium Vapor Streetlight 50,000 Lumen | 4 | \$344.34 | \$1,377.36 |
| 076 Sodium Vapor Streetlight 140,000 Lumen | 0 | \$0.00 | \$0.00 |
| 077 Sodium Vapor Floodlight 27,500 Lumen | 0 | \$378.51 | \$0.00 |
| 078 Sodium Vapor Floodlight 50,000 Lumen | 12 | \$431.66 | \$5,179.92 |
| 079 Sodium Vapor Post Top 9,600 Lumen | 0 | \$0.00 | \$0.00 |
| 080 Sodium Vapor Floodlight 140,000 Lumen | 0 | \$0.00 | \$0.00 |
| 081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen | 0 | \$0.00 | \$0.00 |
| 082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen | 0 | \$0.00 | \$0.00 |
| 083 Sodium Vapor Post Top 4,000 Lumen | 0 | \$0.00 | \$0.00 |
| | 1,616 | | |
| Purchase Price of Lights and Related Equipment | | | \$293,095.51 |
| <u>Pole</u> <u>Code</u> | | | |
| A Shared Wood | 0 | \$0.00 | \$0.00 |
| F Embedded Metal | 0 | \$0.00 | \$0.00 |
| H Shared Metal | 42 | \$216.71 | \$9,101.82 |
| P Wood | 8 | \$30.94 | \$247.52 |
| R Fiberglass without Base | 0 | \$0.00 | \$0.00 |
| C Fiberglass w/Base Less than 25 feet | 0 | \$0.00 | \$0.00 |
| D Fiberglass w/Base Greater than 25 feet | 0 | \$0.00 | \$0.00 |
| T Metal with Foundation | 211 | \$433.97 | \$91,567.67 |
| X Distribution Pole | not for sale | | |
| Y Non Metal Pole | 0 | \$0.00 | \$0.00 |
| Z Metal Pole | 0 | \$83.71 | \$0.00 |
| Purchase Price of Dedicated Poles and Related Equipment | | | <u>\$100,917.01</u> |
| Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$394,012.52 |

- (1) Page 2, Column (1) + Page 3, Column (1)
(2) Page 4
(3) Column (1) x Column (2)

Massachusetts Electric Company
Calculation of Purchase Price for Franklin
Overhead Service Lights and Poles
As of April 30, 2003

| <u>Lumen</u> <u>Code</u> | <u>Quantity</u> (1) | <u>Town-Average</u> <u>Price</u> (2) | <u>Purchase</u> <u>Amount</u> (3) |
|--|------------------------|--|---|
| 001 Mercury Vapor Post Top 4,000 Lumen | | \$0.00 | \$0.00 |
| 002 Mercury Vapor Post Top 8,000 Lumen | | \$0.00 | \$0.00 |
| 003 Mercury Vapor Streetlight 4,000 Lumen | 4 | \$945.07 | \$3,780.28 |
| 004 Mercury Vapor Streetlight 8,000 Lumen | | \$1,150.14 | \$0.00 |
| 005 Mercury Vapor Streetlight 22,000 Lumen | 1 | \$1,909.13 | \$1,909.13 |
| 006 Mercury Vapor Streetlight 63,000 Lumen | | \$0.00 | \$0.00 |
| 010 Incandescent Streetlight 1,000 Lumen | 1 | \$14,798.55 | \$14,798.55 |
| 011 Incandescent Streetlight 2,500 Lumen | | \$0.00 | \$0.00 |
| 013 Incandescent Streetlight 6,000 Lumen | | \$0.00 | \$0.00 |
| 014 Incandescent Streetlight 10,000 Lumen | | \$0.00 | \$0.00 |
| 016 Mercury Vapor Streetlight 11,000 Lumen | | \$0.00 | \$0.00 |
| 023 Mercury Vapor Floodlight 22,000 Lumen | 1 | \$2,293.00 | \$2,293.00 |
| 024 Mercury Vapor Floodlight 63,000 Lumen | 2 | \$4,176.02 | \$8,352.04 |
| 041 Sodium Vapor Streetlight 13,000 Lumen | | \$0.00 | \$0.00 |
| 070 Sodium Vapor Streetlight 4,000 Lumen | 1,179 | \$146.24 | \$172,416.96 |
| 071 Sodium Vapor Streetlight 5,800 Lumen | | \$0.00 | \$0.00 |
| 072 Sodium Vapor Streetlight 9,600 Lumen | 57 | \$187.04 | \$10,661.28 |
| 073 Sodium Vapor Streetlight 16,000 Lumen | 16 | \$199.24 | \$3,187.84 |
| 074 Sodium Vapor Streetlight 27,500 Lumen | 89 | \$247.78 | \$22,052.42 |
| 075 Sodium Vapor Streetlight 50,000 Lumen | 4 | \$344.34 | \$1,377.36 |
| 076 Sodium Vapor Streetlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 077 Sodium Vapor Floodlight 27,500 Lumen | | \$378.51 | \$0.00 |
| 078 Sodium Vapor Floodlight 50,000 Lumen | 9 | \$431.66 | \$3,884.94 |
| 079 Sodium Vapor Post Top 9,600 Lumen | | \$0.00 | \$0.00 |
| 080 Sodium Vapor Floodlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen | | \$0.00 | \$0.00 |
| 082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen | | \$0.00 | \$0.00 |
| 083 Sodium Vapor Post Top 4,000 Lumen | | \$0.00 | \$0.00 |
| | 1,363 | | |
| Purchase Price of Lights and Related Equipment | | | \$244,713.80 |
| <u>Pole</u> <u>Code</u> | | | |
| A Shared Wood | | \$0.00 | \$0.00 |
| F Embedded Metal | | \$0.00 | \$0.00 |
| H Shared Metal | | \$216.71 | \$0.00 |
| P Wood | 8 | \$30.94 | \$247.52 |
| R Fiberglass without Base | | \$0.00 | \$0.00 |
| C Fiberglass w/Base Less than 25 feet | | \$0.00 | \$0.00 |
| D Fiberglass w/Base Greater than 25 feet | | \$0.00 | \$0.00 |
| T Metal with Foundation | | \$433.97 | \$0.00 |
| X Distribution Pole | not for sale | | |
| Y Non Metal Pole | | \$0.00 | \$0.00 |
| Z Metal Pole | | \$83.71 | \$0.00 |
| Purchase Price of Dedicated Poles and Related Equipment | | | \$247.52 |
| Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$244,961.32 |

- (1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles under the accounts identified by the municipality for which a price is being requested.
(2) Page 4
(3) Column (1) x Column (2)

**Massachusetts Electric Company
Calculation of Purchase Price for Franklin
Underground Service Lights and Poles
As of April 30, 2003**

| <u>Lumen Code</u> | <u>Quantity (1)</u> | <u>Town- Average Price (2)</u> | <u>Purchase Amount (3)</u> |
|--|-------------------------|--|------------------------------------|
| 001 Mercury Vapor Post Top 4,000 Lumen | | \$0.00 | \$0.00 |
| 002 Mercury Vapor Post Top 8,000 Lumen | | \$0.00 | \$0.00 |
| 003 Mercury Vapor Streetlight 4,000 Lumen | 1 | \$945.07 | \$945.07 |
| 004 Mercury Vapor Streetlight 8,000 Lumen | | \$1,150.14 | \$0.00 |
| 005 Mercury Vapor Streetlight 22,000 Lumen | | \$1,909.13 | \$0.00 |
| 006 Mercury Vapor Streetlight 63,000 Lumen | | \$0.00 | \$0.00 |
| 010 Incandescent Streetlight 1,000 Lumen | | \$14,798.55 | \$0.00 |
| 011 Incandescent Streetlight 2,500 Lumen | | \$0.00 | \$0.00 |
| 013 Incandescent Streetlight 6,000 Lumen | | \$0.00 | \$0.00 |
| 014 Incandescent Streetlight 10,000 Lumen | | \$0.00 | \$0.00 |
| 016 Mercury Vapor Streetlight 11,000 Lumen | | \$0.00 | \$0.00 |
| 023 Mercury Vapor Floodlight 22,000 Lumen | | \$2,293.00 | \$0.00 |
| 024 Mercury Vapor Floodlight 63,000 Lumen | | \$4,176.02 | \$0.00 |
| 041 Sodium Vapor Streetlight 13,000 Lumen | | \$0.00 | \$0.00 |
| 070 Sodium Vapor Streetlight 4,000 Lumen | 152 | \$146.24 | \$22,228.48 |
| 071 Sodium Vapor Streetlight 5,800 Lumen | | \$0.00 | \$0.00 |
| 072 Sodium Vapor Streetlight 9,600 Lumen | 2 | \$187.04 | \$374.08 |
| 073 Sodium Vapor Streetlight 16,000 Lumen | | \$199.24 | \$0.00 |
| 074 Sodium Vapor Streetlight 27,500 Lumen | 95 | \$247.78 | \$23,539.10 |
| 075 Sodium Vapor Streetlight 50,000 Lumen | | \$344.34 | \$0.00 |
| 076 Sodium Vapor Streetlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 077 Sodium Vapor Floodlight 27,500 Lumen | | \$378.51 | \$0.00 |
| 078 Sodium Vapor Floodlight 50,000 Lumen | 3 | \$431.66 | \$1,294.98 |
| 079 Sodium Vapor Post Top 9,600 Lumen | | \$0.00 | \$0.00 |
| 080 Sodium Vapor Floodlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen | | \$0.00 | \$0.00 |
| 082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen | | \$0.00 | \$0.00 |
| 083 Sodium Vapor Post Top 4,000 Lumen | | \$0.00 | <u>\$0.00</u> |
| | 253 | | |
| Purchase Price of Lights and Related Equipment | | | \$48,381.71 |
| <u>Pole Code</u> | | | |
| A Shared Wood | | \$0.00 | \$0.00 |
| F Embedded Metal | | \$0.00 | \$0.00 |
| H Shared Metal | 42 | \$216.71 | \$9,101.82 |
| P Wood | | \$30.94 | \$0.00 |
| R Fiberglass without Base | | \$0.00 | \$0.00 |
| C Fiberglass w/Base Less than 25 feet | | \$0.00 | \$0.00 |
| D Fiberglass w/Base Greater than 25 feet | | \$0.00 | \$0.00 |
| T Metal with Foundation | 211 | \$433.97 | \$91,567.67 |
| X Distribution Pole | not for sale | | |
| Y Non Metal Pole | | \$0.00 | \$0.00 |
| Z Metal Pole | | \$83.71 | <u>\$0.00</u> |
| Purchase Price of Dedicated Poles and Related Equipment | | | <u>\$100,669.49</u> |
| Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$149,051.20 |

(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles under the accounts identified by the municipality for which a price is being requested.

(2) Page 4

(3) Column (1) x Column (2)

***Massachusetts Electric Company
Schedule of Prices in Franklin
As of April 30, 2003***

Lights and Related Equipment

| <u>Incandescent</u> | | <u>Price</u> |
|---------------------|--------|--------------|
| | | (1) |
| 10 | 1,000 | \$14,798.55 |
| 11 | 2,500 | \$0.00 |
| 13 | 6,000 | \$0.00 |
| 14 | 10,000 | \$0.00 |

Mercury Vapor

| | | |
|----|----------------|------------|
| 3 | 4,000 | \$945.07 |
| 4 | 8,000 | \$1,150.14 |
| 16 | 11,000 | \$0.00 |
| 5 | 22,000 | \$1,909.13 |
| 6 | 63,000 | \$0.00 |
| 1 | 4,000 Post Top | \$0.00 |
| 2 | 8,000 Post Top | \$0.00 |
| 23 | 22,000 Flood | \$2,293.00 |
| 24 | 63,000 Flood | \$4,176.02 |

Sodium Vapor

| | | |
|----|----------------|----------|
| 70 | 4,000 | \$146.24 |
| 71 | 5,800 | \$0.00 |
| 72 | 9,600 | \$187.04 |
| 41 | 13,000 Retired | \$0.00 |
| 73 | 16,000 | \$199.24 |
| 74 | 27,500 | \$247.78 |
| 75 | 50,000 | \$344.34 |
| 76 | 140,000 | \$0.00 |
| 77 | 27,500 Flood | \$378.51 |
| 78 | 50,000 Flood | \$431.66 |
| 80 | 140,000 Flood | \$0.00 |
| 83 | 4,000 Post Top | \$0.00 |
| 79 | 9,600 Post Top | \$0.00 |
| 81 | 27,500 12 Hour | \$0.00 |
| 82 | 27,500 24 Hour | \$0.00 |

Poles and Related Equipment

| | <u>Pole Code</u> | |
|------------------------|----------------------|----------|
| Wood | P | \$30.94 |
| Wood Shared | A | \$0.00 |
| Non-Metallic | R | \$0.00 |
| Fiberglass<25 | C | \$0.00 |
| Fiberglass>25 | D | \$0.00 |
| Non Metal | Y | \$0.00 |
| Metal | Z | \$83.71 |
| Metal Embedded | F | \$0.00 |
| Metal With Base | T | \$433.97 |
| Shared Metal With Base | H | \$216.71 |

MASSACHUSETTS ELECTRIC COMPANY
Franklin Pricing of Streetlighting Investment

| | | Investment in Common Equipment | | | | | | Investment in Underground | Total Investment | | | |
|---|--------------------|---|---------------------------------------|------------------------------------|--|---------------------------------------|-------------------------------------|---|---------------------------------------|--|-----------------------|--------------------------------------|
| | | Incandescent | Mercury Vapor | Sodium Vapor | Overhead Poles | Other | | | | | | |
| Unamortized Value of Existing Plant (a) | | (\$25) | \$426 | \$151,594 | \$1,542 | \$61,235 | \$113,352 | \$328,123 | | | | |
| Unamortized Value of Retired Plant (b) | | \$14,794 | \$82,821 | \$95,483 | \$0 | \$21,753 | \$773 | \$215,625 | | | | |
| Unamortized Value of Streetlighting Equipment | | \$14,770 | \$83,248 | \$247,077 | \$1,542 | \$82,988 | \$114,124 | \$543,748 | | | | |
| | | S-1 Units as of Request Date (1) | Current Luminaire Charge (2) | S-1 Luminaire Revenue (3) | S-20 Units as of Request Date (1) | Current Luminaire Charge (2) | S-20 Luminaire Revenue (3) | S-3, Option A Units as of Request Date (1) | Current Luminaire Charge (2) | S-3, Option A Luminaire Revenue (3) | Total Units (4) | Total Luminaire Revenue (5) |
| Incandescent | | | | | | | | | | | | |
| 10 | 1,000 | | \$48.22 | \$0.00 | 1 | \$44.56 | \$44.56 | | | | 1 | \$44.56 |
| 11 | 2,500 | | \$59.66 | \$0.00 | | \$20.67 | \$0.00 | | | | 0 | \$0.00 |
| 13 | 6,000 | | \$76.27 | \$0.00 | | (\$9.48) | \$0.00 | | | | 0 | \$0.00 |
| 14 | 10,000 | | \$83.84 | \$0.00 | | (\$52.02) | \$0.00 | | | | 0 | \$0.00 |
| Total | | 0 | | \$0.00 | 1 | | \$44.56 | 0 | | | 1 | \$44.56 |
| Mercury Vapor | | | | | | | | | | | | |
| 3 | 4,000 | 6 | \$48.31 | \$289.86 | 5 | \$39.14 | \$195.70 | | \$45.61 | \$0.00 | 11 | \$485.56 |
| 4 | 8,000 | 1 | \$53.72 | \$53.72 | | \$48.75 | \$0.00 | | \$53.50 | \$0.00 | 1 | \$53.72 |
| 16 | 11,000 | | \$69.26 | \$0.00 | | \$47.01 | \$0.00 | | | | 0 | \$0.00 |
| 5 | 22,000 | 1 | \$89.17 | \$89.17 | | \$56.45 | \$0.00 | | \$90.90 | \$0.00 | 1 | \$89.17 |
| 6 | 63,000 | | \$157.80 | \$0.00 | | (\$24.19) | \$0.00 | | \$169.24 | \$0.00 | 0 | \$0.00 |
| 1 | 4,000 Post Top | | \$57.23 | \$0.00 | | \$44.54 | \$0.00 | | \$63.99 | \$0.00 | 0 | \$0.00 |
| 2 | 8,000 Post Top | | \$76.69 | \$0.00 | | \$42.92 | \$0.00 | | \$58.25 | \$0.00 | 0 | \$0.00 |
| 23 | 22,000 Flood | 17 | \$107.10 | \$1,820.70 | | \$105.69 | \$0.00 | | | | 17 | \$1,820.70 |
| 24 | 63,000 Flood | 8 | \$195.05 | \$1,560.40 | | \$9.18 | \$0.00 | | | | 8 | \$1,560.40 |
| Total | | 33 | | \$3,813.85 | 5 | | \$195.70 | 0 | | \$0.00 | 38 | \$4,009.55 |
| Sodium Vapor | | | | | | | | | | | | |
| 70 | 4,000 | 58 | \$55.46 | \$3,216.68 | 1,330 | \$55.46 | \$73,761.80 | 4 | \$40.21 | \$160.84 | 1,392 | \$77,139.32 |
| 71 | 5,800 | | \$67.15 | \$0.00 | | \$67.15 | \$0.00 | | | | 0 | \$0.00 |
| 72 | 9,600 | 11 | \$70.88 | \$779.68 | 58 | \$70.88 | \$4,111.04 | | \$43.06 | \$0.00 | 69 | \$4,890.72 |
| 41 | 13,000 Retired | | \$73.55 | \$0.00 | | \$73.55 | \$0.00 | | | | 0 | \$0.00 |
| 73 | 16,000 | 2 | \$75.50 | \$151.00 | 16 | \$75.50 | \$1,208.00 | | | | 18 | \$1,359.00 |
| 74 | 27,500 | 5 | \$93.89 | \$469.45 | 183 | \$93.89 | \$17,181.87 | | \$60.84 | \$0.00 | 188 | \$17,651.32 |
| 75 | 50,000 | 2 | \$130.48 | \$260.96 | 4 | \$130.48 | \$521.92 | | \$89.01 | \$0.00 | 6 | \$782.88 |
| 76 | 140,000 | | \$174.99 | \$0.00 | | \$174.99 | \$0.00 | | \$167.43 | \$0.00 | 0 | \$0.00 |
| 77 | 27,500 Flood | 16 | \$143.43 | \$2,294.88 | | \$143.43 | \$0.00 | | | | 16 | \$2,294.88 |
| 78 | 50,000 Flood | 114 | \$163.57 | \$18,646.98 | 8 | \$163.57 | \$1,308.56 | | | | 122 | \$19,955.54 |
| 80 | 140,000 Flood | | \$220.24 | \$0.00 | | \$220.24 | \$0.00 | | | | 0 | \$0.00 |
| 83 | 4,000 Post Top | | \$60.84 | \$0.00 | | \$60.84 | \$0.00 | | \$51.07 | \$0.00 | 0 | \$0.00 |
| 79 | 9,600 Post Top | | \$65.20 | \$0.00 | | \$65.20 | \$0.00 | | \$53.26 | \$0.00 | 0 | \$0.00 |
| 81 | 27,500 12 Hour | | \$113.48 | \$0.00 | | \$113.48 | \$0.00 | | | | 0 | \$0.00 |
| 82 | 27,500 24 Hour | | \$102.18 | \$0.00 | | \$102.18 | \$0.00 | | | | 0 | \$0.00 |
| Total | | 208 | | \$25,819.63 | 1,599 | | \$98,093.19 | 4 | | \$160.84 | 1,811 | \$124,073.66 |
| Total Lights | | 241 | | \$29,633.48 | 1,605 | | \$98,333.45 | 4 | | \$160.84 | 1,850 | \$128,127.77 |
| Poles | | | | | | | | | | | | |
| Wood | P | 33 | \$41.53 | \$1,370.49 | 6 | \$41.53 | \$249.18 | | | | 39 | \$1,619.67 |
| Wood Shared | A | | \$20.69 | \$0.00 | | \$20.69 | \$0.00 | | | | 0 | \$0.00 |
| Non-Metalic | R | | \$48.95 | \$0.00 | | \$48.95 | \$0.00 | | | | 0 | \$0.00 |
| Fiberglass<25 | C | | \$102.25 | \$0.00 | | \$102.25 | \$0.00 | | | | 0 | \$0.00 |
| Fiberglass>25 | D | | \$171.03 | \$0.00 | | \$171.03 | \$0.00 | | | | 0 | \$0.00 |
| Non Metal | Y | | | | | | | | \$50.88 | \$0.00 | 0 | \$0.00 |
| Metal | Z | | | | | | | 4 | \$112.35 | \$449.40 | 4 | \$449.40 |
| Metal Embedded | F | | \$49.59 | \$0.00 | | \$49.59 | \$0.00 | | | | 0 | \$0.00 |
| Metal With Base | T | 31 | \$127.50 | \$3,952.50 | 211 | \$127.50 | \$26,902.50 | | | | 242 | \$30,855.00 |
| Shared Metal With Base | H | | \$63.67 | \$0.00 | 42 | \$63.67 | \$2,674.14 | | | | 42 | \$2,674.14 |
| Total Poles | | 64 | | \$5,322.99 | 259 | | \$29,825.82 | 4 | | \$449.40 | 327 | \$35,598.21 |
| Total | | | | \$34,956.47 | | | \$128,159.27 | | | \$610.24 | | \$163,725.98 |
| (a) | Page 6, Column (a) | | | | | | | | | | | |
| (b) | Page 6, Column (b) | | | | | | | | | | | |

(a) Page 6, Column (a)

(b) Page 6, Column (b)

(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles in the municipality service all streetlight customers, under applicable rate schedule.

(2) Per Mass. Electric applicable tariff

(3) Column (1) x Column (2)

(4) Sum of all Column (1)

(5) Sum of all Column (3)

| | Investment in Common Equipment | | | | Investment in | Total |
|---|--------------------------------|--------------|--------------|--------------|---------------|--------------------|
| | Mercury | Sodium | Overhead | | | |
| | <u>Incandescent</u> | <u>Vapor</u> | <u>Vapor</u> | <u>Poles</u> | <u>Other</u> | <u>Underground</u> |
| Unamortized Value of Existing Plant (a) | (\$25) | \$426 | \$151,594 | \$1,542 | \$61,235 | \$113,352 |
| Unamortized Value of Retired Plant (b) | \$14,794 | \$82,821 | \$95,483 | \$0 | \$21,753 | \$773 |
| Unamortized Value of Streetlighting Equipment | \$14,770 | \$83,248 | \$247,077 | \$1,542 | \$82,988 | \$114,124 |

- (1)-(2) Page 5, Columns (4) and (5)
- (3) Allocated Incandescent, Mercury Vapor and Sodium Vapor categories by applicable revenue in Column (2)
- (4) Column (3) ÷ Column (1), truncated after 2 decimal places
- (5) Allocated Other category to all light types and OH pole types based on applicable revenue in Column (2)
- (6) Column (5) ÷ Column (1), truncated after 2 decimal places
- (7) Allocated Underground category to UG pole types based on applicable revenue in Column (2)
- (8) Column (7) ÷ Column (1), truncated after 2 decimal places
- (9) Sum of all Column (3) + Column (5) + Column (7)
- (10) Sum of all Column (4) + Column (6) + Column (8)

Massachusetts Electric Company
Estimated Depreciation Reserve and Net Book Value
As of April 30, 2003

| | | Common to Overhead and Underground | | | | | Underground Related (e) | Total (f) |
|-----|--|------------------------------------|---------------------------------|--------------------------------|---------------------|---------------------------|-------------------------------|------------------|
| | | <u>Incandescent</u> (a) | <u>Mercury Vapor</u> (b) | <u>Sodium Vapor</u> (c) | <u>Other</u> (d) | <u>Overhead Poles</u> | | |
| (1) | Unamortized Investment of Existing Plant at April 30, 2003 | (\$25) | \$426 | \$151,594 | \$61,235 | \$1,542 | \$113,352 | \$328,123 |
| (2) | Unamortized Investment of Retirements at April 30, 2003 | <u>\$14,794</u> | <u>\$82,821</u> | <u>\$95,483</u> | <u>\$21,753</u> | <u>\$0</u> | <u>\$773</u> | <u>\$215,625</u> |
| (3) | Net Book Value at April 30, 2003 | \$14,770 | \$83,248 | \$247,077 | \$82,988 | \$1,542 | \$114,124 | \$543,748 |

Line (1): Page 8 of 9, total
Line (2): Page 9 of 9, total
Line (3): Line (1) + Line (2)

Massachusetts Electric Company
Town of Franklin
Summary of Streetlight Plant as of April 30, 2003

| <u>PUC</u> | <u>Description</u> | <u>Gross Investment</u> | <u>Calculated Reserve</u> | <u>Unamortized Value</u> | <u>Common to Overhead and Underground</u> | | | | | <u>Underground Related</u> |
|------------|--|-------------------------|---------------------------|--------------------------|---|----------------------|---------------------|-----------------------|---------------|----------------------------|
| | | | | | <u>Incandescent</u> | <u>Mercury Vapor</u> | <u>Sodium Vapor</u> | <u>Overhead Poles</u> | <u>Other</u> | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) |
| 373---- | STREET LIGHTING ACCT 106 ONLY | \$40,499.49 | \$2,303.89 | \$38,195.60 | | | | | \$38,195.60 | |
| | 3735002 OVHD COND - 1/C NO. 8 | \$219.65 | \$173.84 | \$45.81 | | | | | \$45.81 | |
| | 3735003 OVHD COND - 1/C NO. 6 | \$21,551.16 | \$38,031.59 | (\$16,480.43) | | | | | (\$16,480.43) | |
| | 3735044 OVHD COND - CUTOUT | \$89.80 | \$172.02 | (\$82.22) | | | | | (\$82.22) | |
| | 3735046 OVHD COND - TIME SWITCH | \$313.38 | \$600.34 | (\$286.96) | | | | | (\$286.96) | |
| | 3735047 OVHD COND - RELAY - ALL TYPES | \$157.32 | \$301.37 | (\$144.05) | | | | | (\$144.05) | |
| | 3735048 OVHD COND - PHOTO-ELEC CELL | \$17,893.64 | \$33,126.16 | (\$15,232.52) | | | | | (\$15,232.52) | |
| | 3735050 OVHD COND - CONTROLLER | \$530.98 | \$1,017.19 | (\$486.21) | | | | | (\$486.21) | |
| | 3735051 OVHD COND - PROTECTOR | \$195.55 | \$374.61 | (\$179.06) | | | | | (\$179.06) | |
| | 3737002 NONMETAL COVERED - 1/C NO. 12 | \$193.39 | \$321.83 | (\$128.44) | | | | | | (\$128.44) |
| | 3737005 NONMETAL COVERED - 1/C NO. 6 | \$3,134.51 | \$3,935.17 | (\$800.66) | | | | | | (\$800.66) |
| | 3737062 DIRECT BURIED - 1/C NO. 6 | \$5,404.97 | \$3,023.15 | \$2,381.82 | | | | | | \$2,381.82 |
| | 3737066 DIRECT BURIED - 1/C NO. 2 | \$3,781.57 | \$2,179.44 | \$1,602.13 | | | | | | \$1,602.13 |
| | 3737072 DIRECT BURIED - 2/C NO. 6 | \$77,875.52 | \$37,412.12 | \$40,463.40 | | | | | | \$40,463.40 |
| | 3739001 STDS/FIXTR-METAL 25' OR LESS | \$9,980.87 | \$8,499.60 | \$1,481.27 | | | | | | \$1,481.27 |
| | 3739003 STLGTPOST-WOOD OVER 25' | \$3,257.46 | \$1,715.70 | \$1,541.76 | | | | \$1,541.76 | | |
| | 3739009 STLGTPOST-METAL OVER 25' | \$107,253.35 | \$61,227.66 | \$46,025.69 | | | | | | \$46,025.69 |
| | 3739020 HEAD ASSEM-GROUNDS/METAL POSTS | \$11,341.79 | \$8,214.99 | \$3,126.80 | | | | | | \$3,126.80 |
| | 3739021 HEAD ASSEM-CONCRETE FOUNDATION | \$61,090.41 | \$41,890.72 | \$19,199.69 | | | | | | \$19,199.69 |
| | 3739050 BRACKETS - ALL SIZES | \$159,297.76 | \$103,413.05 | \$55,884.71 | | | | | \$55,884.71 | |
| | 3739107 HEAD ASSEM-PE CTRL 4200-8600L | \$1,987.65 | \$1,220.17 | \$767.48 | | \$767.48 | | | | |
| | 3739109 HEAD ASSEM-PE CTRL 15000-22500 | \$1,870.16 | \$1,225.70 | \$644.46 | | \$644.46 | | | | |
| | 3739113 FLOODLT ASSEM PE-15000-22500 | \$5,455.45 | \$6,441.24 | (\$985.79) | | (\$985.79) | | | | |
| | 3739123 STREETLT ASM S PE-25500 | \$18,891.57 | \$7,953.11 | \$10,938.46 | | | \$10,938.46 | | | |
| | 3739124 STREETLT ASM S PE-50000 | \$5,989.83 | \$3,852.26 | \$2,137.57 | | | \$2,137.57 | | | |
| | 3739127 STREETLT ASM S PE-9500-16000 | \$18,958.31 | \$11,771.85 | \$7,186.46 | | | \$7,186.46 | | | |
| | 3739128 STREETLT ASM S PE-4000 | \$223,339.52 | \$119,762.12 | \$103,577.40 | | | \$103,577.40 | | | |
| | 3739302 STREETLT ASM I PE W/ENCL GLASS | \$184.04 | \$208.68 | (\$24.64) | (\$24.64) | | | | | |
| | 3739435 FLOODLT ASSEM-HP S-22000-27500 | \$2,873.25 | \$826.54 | \$2,046.71 | | | \$2,046.71 | | | |
| | 3739440 FLOODLT ASSEM-HP S-50000 | <u>\$43,047.42</u> | <u>\$17,340.32</u> | <u>\$25,707.10</u> | | | <u>\$25,707.10</u> | | | |
| | | \$846,659.77 | \$518,536.43 | \$328,123.34 | (\$24.64) | \$426.15 | \$151,593.70 | \$1,541.76 | \$61,234.67 | \$113,351.70 |

(a) Internal 7 Digit PUC under FERC account 373
(b) - (e) Per DTE 1-1, Attachment 1
(f) - (k) Unamortized values split into designated groups for allocation purposes only

**Massachusetts Electric Company
#REF!**

Summary of Retired Streetlight Plant through April 30, 2003

| <u>PUC</u> (a) | <u>Description</u> (b) | <u>Gross Investment</u> (c) | <u>Calculated Reserve</u> (d) | <u>Unamortized Value</u> (e) | <u>Common to Overhead and Underground</u> | | | | | <u>Underground Related</u> (k) |
|-------------------|--------------------------------|--------------------------------|----------------------------------|---------------------------------|---|-----------------------------|----------------------------|------------------------------|---------------------|-----------------------------------|
| | | | | | <u>Incandescent</u> (f) | <u>Mercury Vapor</u> (g) | <u>Sodium Vapor</u> (h) | <u>Overhead Poles</u> (i) | <u>Other</u> (j) | |
| 3735003 | OVHD COND - 1/C NO. 6 | \$16,675.49 | \$14,071.25 | \$2,604.24 | | | | | \$2,604.24 | |
| 3735044 | OVHD COND - CUTOOT | \$42.78 | \$49.02 | (\$6.24) | | | | | (\$6.24) | |
| 3735045 | OVHD COND - LIGHTNING ARRESTER | \$88.87 | \$109.94 | (\$21.07) | | | | | (\$21.07) | |
| 3735048 | OVHD COND - PHOTO-ELEC CELL | \$200.85 | \$119.19 | \$81.66 | | | | | \$81.66 | |
| 3735050 | OVHD COND - CONTROLLER | \$220.72 | \$141.26 | \$79.46 | | | | | \$79.46 | |
| 3735051 | OVHD COND - PROTECTOR | \$498.22 | \$499.62 | (\$1.40) | | | | | (\$1.40) | |
| 3737005 | NONMETAL COVERED - 1/C NO. 6 | \$94.86 | \$148.60 | (\$53.74) | | | | | | (\$53.74) |
| 3737062 | DIRECT BURIED - 1/C NO. 6 | \$340.60 | \$243.64 | \$96.96 | | | | | | \$96.96 |
| 3737072 | DIRECT BURIED - 2/C NO. 6 | \$180.00 | \$206.82 | (\$26.82) | | | | | | (\$26.82) |
| 3739009 | STLGTPOST-METAL OVER 25' | \$2,994.69 | \$2,440.77 | \$553.92 | | | | | | \$553.92 |
| 3739021 | HEAD ASSEM-CONCRETE FOUNDATION | \$935.76 | \$733.49 | \$202.27 | | | | | | \$202.27 |
| 3739032 | | \$165.88 | \$228.94 | (\$63.06) | | | | | (\$63.06) | |
| 3739050 | BRACKETS - ALL SIZES | \$98,282.84 | \$79,203.28 | \$19,079.56 | | | | | \$19,079.56 | |
| 3739101 | HEAD ASSEM-ALL LUMENS | \$1,336.56 | \$974.29 | \$362.27 | | \$362.27 | | | | |
| 3739102 | HEAD ASSEM-PE CTRL ALL LUMENS | \$3,315.01 | \$756.69 | \$2,558.32 | | \$2,558.32 | | | | |
| 3739103 | HEAD ASSEM-MV W/EG 4200-8600L | \$489.06 | \$268.37 | \$220.69 | | \$220.69 | | | | |
| 3739107 | HEAD ASSEM-PE CTRL 4200-8600L | \$88,148.66 | \$50,635.88 | \$37,512.78 | | \$37,512.78 | | | | |
| 3739108 | HEAD ASSEM-PE CTRL 12000L | \$88.84 | \$14.21 | \$74.63 | | \$74.63 | | | | |
| 3739109 | HEAD ASSEM-PE CTRL 15000-22500 | \$25,332.78 | \$16,808.97 | \$8,523.81 | | \$8,523.81 | | | | |
| 3739110 | HEAD ASSEM-PE CTRL 35000-63000 | \$176.84 | \$186.86 | (\$10.02) | | (\$10.02) | | | | |
| 3739111 | FLOODLT ASSEM MV-15000-22500 | \$702.77 | \$364.34 | \$338.43 | | \$338.43 | | | | |
| 3739113 | FLOODLT ASSEM PE-15000-22500 | \$40,530.29 | \$21,891.65 | \$18,638.64 | | \$18,638.64 | | | | |
| 3739114 | FLOODLT ASSEM PE-63000 | \$30,776.67 | \$16,174.80 | \$14,601.87 | | \$14,601.87 | | | | |
| 3739123 | STREETLT ASM S PE-25500 | \$50,345.99 | \$15,417.71 | \$34,928.28 | | | \$34,928.28 | | | |
| 3739124 | STREETLT ASM S PE-50000 | \$2,878.64 | \$1,495.55 | \$1,383.09 | | | \$1,383.09 | | | |
| 3739127 | STREETLT ASM S PE-9500-16000 | \$1,564.63 | \$403.52 | \$1,161.11 | | | \$1,161.11 | | | |
| 3739128 | STREETLT ASM S PE-4000 | \$43,531.59 | \$16,809.84 | \$26,721.75 | | | \$26,721.75 | | | |
| 3739301 | STREETLT ASM INCANDESCENT | \$4,558.19 | \$4,489.84 | \$68.35 | \$68.35 | | | | | |
| 3739302 | STREETLT ASM I PE W/ENCL GLASS | \$82,327.84 | \$67,547.41 | \$14,780.43 | \$14,780.43 | | | | | |
| 3739401 | STREETLT ASM I OPEN REFLECTOR | \$424.28 | \$693.69 | (\$269.41) | (\$269.41) | | | | | |
| 3739404 | STREETLT ASM I PE W/ENCL GLASS | \$298.55 | \$83.59 | \$214.96 | \$214.96 | | | | | |
| 3739435 | FLOODLT ASSEM-HP S-22000-27500 | \$3,153.52 | \$874.26 | \$2,279.26 | | | \$2,279.26 | | | |
| 3739440 | FLOODLT ASSEM-HP S-50000 | \$51,689.50 | \$22,679.73 | \$29,009.77 | | | \$29,009.77 | | | |
| | | \$552,391.77 | \$336,767.02 | \$215,624.75 | \$14,794.33 | \$82,821.42 | \$95,483.26 | \$0.00 | \$21,753.15 | \$772.59 |

(a) Internal 7 Digit PUC under FERC account 373

(b) - (e) Per DTE 1-1, Attachment 1

(f) - (k) Unamortized values split into designated groups for allocation purposes only

MASSACHUSETTS ELECTRIC COMPANY
Docket No. D.T.E. 03-98
Responses to the Department's Second Set of Information Requests

**Attachment 5
to DTE 2-2**

Massachusetts Electric Company
Calculation of Purchase Price for Swampscott
As of April 30, 2003

| <u>Lumen</u> <u>Code</u> | | <u>Quantity</u> (1) | <u>Price</u> (2) | <u>Purchase</u> <u>Amount</u> (3) |
|-----------------------------|--|------------------------|---------------------|---|
| 001 | Mercury Vapor Post Top 4,000 Lumen | 0 | \$0.00 | \$0.00 |
| 002 | Mercury Vapor Post Top 8,000 Lumen | 0 | \$0.00 | \$0.00 |
| 003 | Mercury Vapor Streetlight 4,000 Lumen | 0 | \$0.00 | \$0.00 |
| 004 | Mercury Vapor Streetlight 8,000 Lumen | 0 | \$0.00 | \$0.00 |
| 005 | Mercury Vapor Streetlight 22,000 Lumen | 0 | \$0.00 | \$0.00 |
| 006 | Mercury Vapor Streetlight 63,000 Lumen | 0 | \$0.00 | \$0.00 |
| 010 | Incandescent Streetlight 1,000 Lumen | 0 | \$0.00 | \$0.00 |
| 011 | Incandescent Streetlight 2,500 Lumen | 0 | \$0.00 | \$0.00 |
| 013 | Incandescent Streetlight 6,000 Lumen | 0 | \$0.00 | \$0.00 |
| 014 | Incandescent Streetlight 10,000 Lumen | 0 | \$0.00 | \$0.00 |
| 016 | Mercury Vapor Streetlight 11,000 Lumen | 0 | \$0.00 | \$0.00 |
| 023 | Mercury Vapor Floodlight 22,000 Lumen | 2 | \$0.00 | \$0.00 |
| 024 | Mercury Vapor Floodlight 63,000 Lumen | 1 | \$0.00 | \$0.00 |
| 041 | Sodium Vapor Streetlight 13,000 Lumen | 0 | \$0.00 | \$0.00 |
| 070 | Sodium Vapor Streetlight 4,000 Lumen | 1,008 | \$119.34 | \$120,294.72 |
| 071 | Sodium Vapor Streetlight 5,800 Lumen | 0 | \$0.00 | \$0.00 |
| 072 | Sodium Vapor Streetlight 9,600 Lumen | 104 | \$152.52 | \$15,862.08 |
| 073 | Sodium Vapor Streetlight 16,000 Lumen | 0 | \$0.00 | \$0.00 |
| 074 | Sodium Vapor Streetlight 27,500 Lumen | 315 | \$202.04 | \$63,642.60 |
| 075 | Sodium Vapor Streetlight 50,000 Lumen | 20 | \$280.77 | \$5,615.40 |
| 076 | Sodium Vapor Streetlight 140,000 Lumen | 1 | \$376.56 | \$376.56 |
| 077 | Sodium Vapor Floodlight 27,500 Lumen | 5 | \$308.65 | \$1,543.25 |
| 078 | Sodium Vapor Floodlight 50,000 Lumen | 12 | \$351.99 | \$4,223.88 |
| 079 | Sodium Vapor Post Top 9,600 Lumen | 6 | \$140.29 | \$841.74 |
| 080 | Sodium Vapor Floodlight 140,000 Lumen | 0 | \$0.00 | \$0.00 |
| 081 | Sodium Vapor Walllighter 27,500 (12 hr) Lumen | 0 | \$0.00 | \$0.00 |
| 082 | Sodium Vapor Walllighter 27,500 (24 hr) Lumen | 0 | \$0.00 | \$0.00 |
| 083 | Sodium Vapor Post Top 4,000 Lumen | 0 | \$130.91 | \$0.00 |
| | | 1,474 | | |
| | Purchase Price of Lights and Related Equipment | | | \$212,400.23 |
| <u>Pole</u> <u>Code</u> | | | | |
| A | Shared Wood | 0 | \$0.00 | \$0.00 |
| F | Embedded Metal | 6 | \$93.70 | \$562.20 |
| H | Shared Metal | 0 | \$0.00 | \$0.00 |
| P | Wood | 9 | \$101.50 | \$913.50 |
| R | Fiberglass without Base | 0 | \$0.00 | \$0.00 |
| C | Fiberglass w/Base Less than 25 feet | 0 | \$193.21 | \$0.00 |
| D | Fiberglass w/Base Greater than 25 feet | 0 | \$0.00 | \$0.00 |
| T | Metal with Foundation | 55 | \$240.93 | \$13,251.15 |
| X | Distribution Pole | not for sale | | |
| Y | Non Metal Pole | 0 | \$0.00 | \$0.00 |
| Z | Metal Pole | 0 | \$0.00 | \$0.00 |
| | Purchase Price of Dedicated Poles and Related Equipment | | | <u>\$14,726.85</u> |
| | Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$227,127.08 |

(1) Page 2, Column (1) + Page 3, Column (1)

(2) Page 4

(3) Column (1) x Column (2)

Massachusetts Electric Company
Calculation of Purchase Price for Swampscott
Overhead Service Lights and Poles
As of April 30, 2003

| <u>Lumen</u> <u>Code</u> | <u>Quantity</u> (1) | <u>Town-Average</u> <u>Price</u> (2) | <u>Purchase</u> <u>Amount</u> (3) |
|--|------------------------|--|---|
| 001 Mercury Vapor Post Top 4,000 Lumen | | \$0.00 | \$0.00 |
| 002 Mercury Vapor Post Top 8,000 Lumen | | \$0.00 | \$0.00 |
| 003 Mercury Vapor Streetlight 4,000 Lumen | | \$0.00 | \$0.00 |
| 004 Mercury Vapor Streetlight 8,000 Lumen | | \$0.00 | \$0.00 |
| 005 Mercury Vapor Streetlight 22,000 Lumen | | \$0.00 | \$0.00 |
| 006 Mercury Vapor Streetlight 63,000 Lumen | | \$0.00 | \$0.00 |
| 010 Incandescent Streetlight 1,000 Lumen | | \$0.00 | \$0.00 |
| 011 Incandescent Streetlight 2,500 Lumen | | \$0.00 | \$0.00 |
| 013 Incandescent Streetlight 6,000 Lumen | | \$0.00 | \$0.00 |
| 014 Incandescent Streetlight 10,000 Lumen | | \$0.00 | \$0.00 |
| 016 Mercury Vapor Streetlight 11,000 Lumen | | \$0.00 | \$0.00 |
| 023 Mercury Vapor Floodlight 22,000 Lumen | 2 | \$0.00 | \$0.00 |
| 024 Mercury Vapor Floodlight 63,000 Lumen | 1 | \$0.00 | \$0.00 |
| 041 Sodium Vapor Streetlight 13,000 Lumen | | \$0.00 | \$0.00 |
| 070 Sodium Vapor Streetlight 4,000 Lumen | 1,007 | \$119.34 | \$120,175.38 |
| 071 Sodium Vapor Streetlight 5,800 Lumen | | \$0.00 | \$0.00 |
| 072 Sodium Vapor Streetlight 9,600 Lumen | 103 | \$152.52 | \$15,709.56 |
| 073 Sodium Vapor Streetlight 16,000 Lumen | | \$0.00 | \$0.00 |
| 074 Sodium Vapor Streetlight 27,500 Lumen | 283 | \$202.04 | \$57,177.32 |
| 075 Sodium Vapor Streetlight 50,000 Lumen | | \$280.77 | \$0.00 |
| 076 Sodium Vapor Streetlight 140,000 Lumen | | \$376.56 | \$0.00 |
| 077 Sodium Vapor Floodlight 27,500 Lumen | 5 | \$308.65 | \$1,543.25 |
| 078 Sodium Vapor Floodlight 50,000 Lumen | 12 | \$351.99 | \$4,223.88 |
| 079 Sodium Vapor Post Top 9,600 Lumen | | \$140.29 | \$0.00 |
| 080 Sodium Vapor Floodlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen | | \$0.00 | \$0.00 |
| 082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen | | \$0.00 | \$0.00 |
| 083 Sodium Vapor Post Top 4,000 Lumen | | \$130.91 | \$0.00 |
| | 1,413 | | |
| Purchase Price of Lights and Related Equipment | | | \$198,829.39 |
| <u>Pole</u> <u>Code</u> | | | |
| A Shared Wood | | \$0.00 | \$0.00 |
| F Embedded Metal | | \$93.70 | \$0.00 |
| H Shared Metal | | \$0.00 | \$0.00 |
| P Wood | 9 | \$101.50 | \$913.50 |
| R Fiberglass without Base | | \$0.00 | \$0.00 |
| C Fiberglass w/Base Less than 25 feet | | \$193.21 | \$0.00 |
| D Fiberglass w/Base Greater than 25 feet | | \$0.00 | \$0.00 |
| T Metal with Foundation | | \$240.93 | \$0.00 |
| X Distribution Pole | not for sale | | |
| Y Non Metal Pole | | \$0.00 | \$0.00 |
| Z Metal Pole | | \$0.00 | \$0.00 |
| Purchase Price of Dedicated Poles and Related Equipment | | | \$913.50 |
| Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$199,742.89 |

(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles under the accounts identified by the municipality for which a price is being requested.

(2) Page 4

(3) Column (1) x Column (2)

**Massachusetts Electric Company
Calculation of Purchase Price for Swampscott
Underground Service Lights and Poles
As of April 30, 2003**

| <u>Lumen Code</u> | <u>Quantity (1)</u> | <u>Town- Average Price (2)</u> | <u>Purchase Amount (3)</u> |
|--|-------------------------|--|------------------------------------|
| 001 Mercury Vapor Post Top 4,000 Lumen | | \$0.00 | \$0.00 |
| 002 Mercury Vapor Post Top 8,000 Lumen | | \$0.00 | \$0.00 |
| 003 Mercury Vapor Streetlight 4,000 Lumen | | \$0.00 | \$0.00 |
| 004 Mercury Vapor Streetlight 8,000 Lumen | | \$0.00 | \$0.00 |
| 005 Mercury Vapor Streetlight 22,000 Lumen | | \$0.00 | \$0.00 |
| 006 Mercury Vapor Streetlight 63,000 Lumen | | \$0.00 | \$0.00 |
| 010 Incandescent Streetlight 1,000 Lumen | | \$0.00 | \$0.00 |
| 011 Incandescent Streetlight 2,500 Lumen | | \$0.00 | \$0.00 |
| 013 Incandescent Streetlight 6,000 Lumen | | \$0.00 | \$0.00 |
| 014 Incandescent Streetlight 10,000 Lumen | | \$0.00 | \$0.00 |
| 016 Mercury Vapor Streetlight 11,000 Lumen | | \$0.00 | \$0.00 |
| 023 Mercury Vapor Floodlight 22,000 Lumen | | \$0.00 | \$0.00 |
| 024 Mercury Vapor Floodlight 63,000 Lumen | | \$0.00 | \$0.00 |
| 041 Sodium Vapor Streetlight 13,000 Lumen | | \$0.00 | \$0.00 |
| 070 Sodium Vapor Streetlight 4,000 Lumen | 1 | \$119.34 | \$119.34 |
| 071 Sodium Vapor Streetlight 5,800 Lumen | | \$0.00 | \$0.00 |
| 072 Sodium Vapor Streetlight 9,600 Lumen | 1 | \$152.52 | \$152.52 |
| 073 Sodium Vapor Streetlight 16,000 Lumen | | \$0.00 | \$0.00 |
| 074 Sodium Vapor Streetlight 27,500 Lumen | 32 | \$202.04 | \$6,465.28 |
| 075 Sodium Vapor Streetlight 50,000 Lumen | 20 | \$280.77 | \$5,615.40 |
| 076 Sodium Vapor Streetlight 140,000 Lumen | 1 | \$376.56 | \$376.56 |
| 077 Sodium Vapor Floodlight 27,500 Lumen | | \$308.65 | \$0.00 |
| 078 Sodium Vapor Floodlight 50,000 Lumen | | \$351.99 | \$0.00 |
| 079 Sodium Vapor Post Top 9,600 Lumen | 6 | \$140.29 | \$841.74 |
| 080 Sodium Vapor Floodlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen | | \$0.00 | \$0.00 |
| 082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen | | \$0.00 | \$0.00 |
| 083 Sodium Vapor Post Top 4,000 Lumen | | \$130.91 | <u>\$0.00</u> |
| | 61 | | |
| Purchase Price of Lights and Related Equipment | | | \$13,570.84 |
| <u>Pole Code</u> | | | |
| A Shared Wood | | \$0.00 | \$0.00 |
| F Embedded Metal | 6 | \$93.70 | \$562.20 |
| H Shared Metal | | \$0.00 | \$0.00 |
| P Wood | | \$101.50 | \$0.00 |
| R Fiberglass without Base | | \$0.00 | \$0.00 |
| C Fiberglass w/Base Less than 25 feet | | \$193.21 | \$0.00 |
| D Fiberglass w/Base Greater than 25 feet | | \$0.00 | \$0.00 |
| T Metal with Foundation | 55 | \$240.93 | \$13,251.15 |
| X Distribution Pole | not for sale | | |
| Y Non Metal Pole | | \$0.00 | \$0.00 |
| Z Metal Pole | | \$0.00 | <u>\$0.00</u> |
| Purchase Price of Dedicated Poles and Related Equipment | | | <u>\$13,813.35</u> |
| Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$27,384.19 |

(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles under the accounts identified by the municipality for which a price is being requested.

(2) Page 4

(3) Column (1) x Column (2)

***Massachusetts Electric Company
Schedule of Prices in Swampscott
As of April 30, 2003***

Lights and Related Equipment

| <u>Incandescent</u> | | <u>Price</u> |
|---------------------|--------|--------------|
| | | (1) |
| 10 | 1,000 | \$0.00 |
| 11 | 2,500 | \$0.00 |
| 13 | 6,000 | \$0.00 |
| 14 | 10,000 | \$0.00 |

Mercury Vapor

| | | |
|----|----------------|--------|
| 3 | 4,000 | \$0.00 |
| 4 | 8,000 | \$0.00 |
| 16 | 11,000 | \$0.00 |
| 5 | 22,000 | \$0.00 |
| 6 | 63,000 | \$0.00 |
| 1 | 4,000 Post Top | \$0.00 |
| 2 | 8,000 Post Top | \$0.00 |
| 23 | 22,000 Flood | \$0.00 |
| 24 | 63,000 Flood | \$0.00 |

Sodium Vapor

| | | |
|----|----------------|----------|
| 70 | 4,000 | \$119.34 |
| 71 | 5,800 | \$0.00 |
| 72 | 9,600 | \$152.52 |
| 41 | 13,000 Retired | \$0.00 |
| 73 | 16,000 | \$0.00 |
| 74 | 27,500 | \$202.04 |
| 75 | 50,000 | \$280.77 |
| 76 | 140,000 | \$376.56 |
| 77 | 27,500 Flood | \$308.65 |
| 78 | 50,000 Flood | \$351.99 |
| 80 | 140,000 Flood | \$0.00 |
| 83 | 4,000 Post Top | \$130.91 |
| 79 | 9,600 Post Top | \$140.29 |
| 81 | 27,500 12 Hour | \$0.00 |
| 82 | 27,500 24 Hour | \$0.00 |

Poles and Related Equipment

| | | <u>Pole Code</u> | |
|------------------------|---|----------------------|----------|
| Wood | P | | \$101.50 |
| Wood Shared | A | | \$0.00 |
| Non-Metalic | R | | \$0.00 |
| Fiberglass<25 | C | | \$193.21 |
| Fiberglass>25 | D | | \$0.00 |
| Non Metal | Y | | \$0.00 |
| Metal | Z | | \$0.00 |
| Metal Embedded | F | | \$93.70 |
| Metal With Base | T | | \$240.93 |
| Shared Metal With Base | H | | \$0.00 |

MASSACHUSETTS ELECTRIC COMPANY
Swampscott Pricing of Streetlighting Investment

| | | Investment in Common Equipment | | | | | | Investment in Underground | Total Investment | | | |
|---|--------------------|---|---------------------------------------|------------------------------------|--|---------------------------------------|-------------------------------------|---|---------------------------------------|--|-----------------------|--------------------------------------|
| | | Incandescent | Mercury Vapor | Sodium Vapor | Overhead Poles | Other | | | | | | |
| Unamortized Value of Existing Plant (a) | | \$0 | (\$12) | \$133,185 | | \$0 | \$18,551 | \$10,495 | \$162,219 | | | |
| Unamortized Value of Retired Plant (b) | | <u>\$11,419</u> | <u>(\$17,624)</u> | <u>\$44,015</u> | | <u>\$1,421</u> | <u>\$16,718</u> | <u>\$5,826</u> | <u>\$61,775</u> | | | |
| Unamortized Value of Streetlighting Equipment | | \$11,419 | (\$17,635) | \$177,200 | | \$1,421 | \$35,269 | \$16,321 | \$223,995 | | | |
| | | S-1 Units as of Request Date (1) | Current Luminaire Charge (2) | S-1 Luminaire Revenue (3) | S-20 Units as of Request Date (1) | Current Luminaire Charge (2) | S-20 Luminaire Revenue (3) | S-3, Option A Units as of Request Date (1) | Current Luminaire Charge (2) | S-3, Option A Luminaire Revenue (3) | Total Units (4) | Total Luminaire Revenue (5) |
| <u>Incandescent</u> | | | | | | | | | | | | |
| 10 | 1,000 | | \$48.22 | \$0.00 | | \$44.56 | \$0.00 | | | | 0 | \$0.00 |
| 11 | 2,500 | | \$59.66 | \$0.00 | | \$20.67 | \$0.00 | | | | 0 | \$0.00 |
| 13 | 6,000 | | \$76.27 | \$0.00 | | (\$9.48) | \$0.00 | | | | 0 | \$0.00 |
| 14 | 10,000 | | \$83.84 | <u>\$0.00</u> | | (\$52.02) | <u>\$0.00</u> | | | | <u>0</u> | <u>\$0.00</u> |
| Total | | 0 | | \$0.00 | 0 | | \$0.00 | 0 | | | 0 | \$0.00 |
| <u>Mercury Vapor</u> | | | | | | | | | | | | |
| 3 | 4,000 | | \$48.31 | \$0.00 | | \$39.14 | \$0.00 | | \$45.61 | \$0.00 | 0 | \$0.00 |
| 4 | 8,000 | 1 | \$53.72 | \$53.72 | | \$48.75 | \$0.00 | | \$53.50 | \$0.00 | 1 | \$53.72 |
| 16 | 11,000 | | \$69.26 | \$0.00 | | \$47.01 | \$0.00 | | | | 0 | \$0.00 |
| 5 | 22,000 | | \$89.17 | \$0.00 | | \$56.45 | \$0.00 | | \$90.90 | \$0.00 | 0 | \$0.00 |
| 6 | 63,000 | 1 | \$157.80 | \$157.80 | | (\$24.19) | \$0.00 | | \$169.24 | \$0.00 | 1 | \$157.80 |
| 1 | 4,000 Post Top | | \$57.23 | \$0.00 | | \$44.54 | \$0.00 | | \$63.99 | \$0.00 | 0 | \$0.00 |
| 2 | 8,000 Post Top | | \$76.69 | \$0.00 | | \$42.92 | \$0.00 | | \$58.25 | \$0.00 | 0 | \$0.00 |
| 23 | 22,000 Flood | 5 | \$107.10 | \$535.50 | | \$105.69 | \$0.00 | | | | 5 | \$535.50 |
| 24 | 63,000 Flood | <u>2</u> | \$195.05 | <u>\$390.10</u> | | \$9.18 | <u>\$0.00</u> | | | | <u>2</u> | <u>\$390.10</u> |
| Total | | 9 | | \$1,137.12 | 0 | | \$0.00 | 0 | | \$0.00 | 9 | \$1,137.12 |
| <u>Sodium Vapor</u> | | | | | | | | | | | | |
| 70 | 4,000 | 1,012 | \$55.46 | \$56,125.52 | | \$55.46 | \$0.00 | | \$40.21 | \$0.00 | 1,012 | \$56,125.52 |
| 71 | 5,800 | | \$67.15 | \$0.00 | | \$67.15 | \$0.00 | | | | 0 | \$0.00 |
| 72 | 9,600 | 107 | \$70.88 | \$7,584.16 | | \$70.88 | \$0.00 | | \$43.06 | \$0.00 | 107 | \$7,584.16 |
| 41 | 13,000 Retired | | \$73.55 | \$0.00 | | \$73.55 | \$0.00 | | | | 0 | \$0.00 |
| 73 | 16,000 | | \$75.50 | \$0.00 | | \$75.50 | \$0.00 | | | | 0 | \$0.00 |
| 74 | 27,500 | 322 | \$93.89 | \$30,232.58 | | \$93.89 | \$0.00 | | \$60.84 | \$0.00 | 322 | \$30,232.58 |
| 75 | 50,000 | 20 | \$130.48 | \$2,609.60 | | \$130.48 | \$0.00 | | \$89.01 | \$0.00 | 20 | \$2,609.60 |
| 76 | 140,000 | 1 | \$174.99 | \$174.99 | | \$174.99 | \$0.00 | | \$167.43 | \$0.00 | 1 | \$174.99 |
| 77 | 27,500 Flood | 10 | \$143.43 | \$1,434.30 | | \$143.43 | \$0.00 | | | | 10 | \$1,434.30 |
| 78 | 50,000 Flood | 31 | \$163.57 | \$5,070.67 | | \$163.57 | \$0.00 | | | | 31 | \$5,070.67 |
| 80 | 140,000 Flood | | \$220.24 | \$0.00 | | \$220.24 | \$0.00 | | | | 0 | \$0.00 |
| 83 | 4,000 Post Top | 3 | \$60.84 | \$182.52 | | \$60.84 | \$0.00 | | \$51.07 | \$0.00 | 3 | \$182.52 |
| 79 | 9,600 Post Top | 6 | \$65.20 | \$391.20 | | \$65.20 | \$0.00 | | \$53.26 | \$0.00 | 6 | \$391.20 |
| 81 | 27,500 12 Hour | | \$113.48 | \$0.00 | | \$113.48 | \$0.00 | | | | 0 | \$0.00 |
| 82 | 27,500 24 Hour | | \$102.18 | <u>\$0.00</u> | | \$102.18 | <u>\$0.00</u> | | | | <u>0</u> | <u>\$0.00</u> |
| Total | | <u>1,512</u> | | <u>\$103,805.54</u> | <u>0</u> | | <u>\$0.00</u> | <u>0</u> | | <u>\$0.00</u> | <u>1,512</u> | <u>\$103,805.54</u> |
| Total Lights | | 1,521 | | \$104,942.66 | 0 | | \$0.00 | 0 | | \$0.00 | 1,521 | \$104,942.66 |
| <u>Poles</u> | | | | | | | | | | | | |
| Wood | P | 14 | \$41.53 | \$581.42 | | \$41.53 | \$0.00 | | | | 14 | \$581.42 |
| Wood Shared | A | | \$20.69 | \$0.00 | | \$20.69 | \$0.00 | | | | 0 | \$0.00 |
| Non-Metalic | R | | \$48.95 | \$0.00 | | \$48.95 | \$0.00 | | | | 0 | \$0.00 |
| Fiberglass<25 | C | 3 | \$102.25 | \$306.75 | | \$102.25 | \$0.00 | | | | 3 | \$306.75 |
| Fiberglass>25 | D | | \$171.03 | \$0.00 | | \$171.03 | \$0.00 | | | | 0 | \$0.00 |
| Non Metal | Y | | | | | | | | \$50.88 | \$0.00 | 0 | \$0.00 |
| Metal | Z | | | | | | | | \$112.35 | \$0.00 | 0 | \$0.00 |
| Metal Embedded | F | 6 | \$49.59 | \$297.54 | | \$49.59 | \$0.00 | | | | 6 | \$297.54 |
| Metal With Base | T | 63 | \$127.50 | \$8,032.50 | | \$127.50 | \$0.00 | | | | 63 | \$8,032.50 |
| Shared Metal With Base | H | | \$63.67 | <u>\$0.00</u> | | \$63.67 | <u>\$0.00</u> | | | | <u>0</u> | <u>\$0.00</u> |
| Total Poles | | 86 | | <u>\$9,218.21</u> | 0 | | <u>\$0.00</u> | 0 | | <u>\$0.00</u> | 86 | <u>\$9,218.21</u> |
| Total | | | | \$114,160.87 | | | \$0.00 | | | \$0.00 | | \$114,160.87 |
| (a) | Page 6, Column (a) | | | | | | | | | | | |
| (b) | Page 6, Column (b) | | | | | | | | | | | |

(a) Page 6, Column (a)

(b) Page 6, Column (b)

(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles in the municipality service all streetlight customers, under applicable rate schedule.

(2) Per Mass. Electric applicable tariff

(3) Column (1) x Column (2)

(4) Sum of all Column (1)

(5) Sum of all Column (3)

MASSACHUSETTS ELECTRIC COMPANY
Swampscott Pricing of Streetlighting Investment

| | | | | Investment in Common Equipment | | | | | Investment in | | Total | | | | | | |
|---|----------------|-------|-----------------|--------------------------------|-------------------|---------------------|----------------|-----------------|----------------|-------------------|----------|-----------------|----------|--------------------|----------|---------------------|----------|
| | | | | Incandescent | Mercury Vapor | Sodium Vapor | Overhead Poles | Other | Underground | Investment | | | | | | | |
| Unamortized Value of Existing Plant (a) | | | | \$0 | (\$12) | \$133,185 | \$0 | \$18,551 | \$10,495 | \$162,219 | | | | | | | |
| Unamortized Value of Retired Plant (b) | | | | <u>\$11,419</u> | <u>(\$17,624)</u> | <u>\$44,015</u> | <u>\$1,421</u> | <u>\$16,718</u> | <u>\$5,826</u> | <u>\$61,775</u> | | | | | | | |
| Unamortized Value of Streetlighting Equipment | | | | \$11,419 | (\$17,635) | \$177,200 | \$1,421 | \$35,269 | \$16,321 | \$223,995 | | | | | | | |
| | | | | Incandescent | | Mercury Vapor | | Sodium Vapor | | Overhead Poles | | Other | | Underground | | Total Investment | |
| | | | | Allocated | Price | Allocated | Price | Allocated | Price | Allocated | Price | Allocated | Price | Allocated | Price | Allocated | Price |
| | | | | Net Book | Per Unit | Net Book | Per Unit | Net Book | Per Unit | Net Book | Per Unit | Net Book | Per Unit | Net Book | Per Unit | Net Book | Per Unit |
| | | | | (3) | (4) | (3) | (4) | (3) | (4) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | | (1) | (2) | | | | | | | | | | | | |
| Incandescent | | | | | | | | | | | | | | | | | |
| 10 | 1,000 | 0 | \$0.00 | | | | | | | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 |
| 11 | 2,500 | 0 | \$0.00 | | | | | | | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 |
| 13 | 6,000 | 0 | \$0.00 | | | | | | | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 |
| 14 | 10,000 | 0 | <u>\$0.00</u> | | | | | | | | | <u>\$0.00</u> | \$0.00 | | | <u>\$0.00</u> | \$0.00 |
| Total | | | | 0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | | \$0.00 | | | | \$0.00 | |
| Mercury Vapor | | | | | | | | | | | | | | | | | |
| 3 | 4,000 | 0 | \$0.00 | | | \$0.00 | \$0.00 | | | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 |
| 4 | 8,000 | 1 | \$53.72 | | | (\$833.14) | (\$833.14) | | | | | \$23.90 | \$23.89 | | | (\$809.24) | \$0.00 |
| 16 | 11,000 | 0 | \$0.00 | | | \$0.00 | \$0.00 | | | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 |
| 5 | 22,000 | 0 | \$0.00 | | | \$0.00 | \$0.00 | | | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 |
| 6 | 63,000 | 1 | \$157.80 | | | (\$2,447.30) | (\$2,447.30) | | | | | \$70.20 | \$70.20 | | | (\$2,377.10) | \$0.00 |
| 1 | 4,000 Post Top | 0 | \$0.00 | | | \$0.00 | \$0.00 | | | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 |
| 2 | 8,000 Post Top | 0 | \$0.00 | | | \$0.00 | \$0.00 | | | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 |
| 23 | 22,000 Flood | 5 | \$535.50 | | | (\$8,305.00) | (\$1,661.00) | | | | | \$238.24 | \$47.64 | | | (\$8,066.76) | \$0.00 |
| 24 | 63,000 Flood | 2 | <u>\$390.10</u> | | | <u>(\$6,050.01)</u> | (\$3,025.00) | | | | | <u>\$173.55</u> | \$86.77 | | | <u>(\$5,876.46)</u> | \$0.00 |
| Total | | | | 9 | \$1,137.12 | \$0.00 | (\$17,635.45) | \$0.00 | | \$0.00 | | \$505.90 | | | | (\$17,129.55) | |
| Sodium Vapor | | | | | | | | | | | | | | | | | |
| 70 | 4,000 | 1,012 | \$56,125.52 | | | | | \$95,808.43 | \$94.67 | | | \$24,969.85 | \$24.67 | | | \$120,778.28 | \$119.34 |
| 71 | 5,800 | 0 | \$0.00 | | | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 |
| 72 | 9,600 | 107 | \$7,584.16 | | | | | \$12,946.45 | \$120.99 | | | \$3,374.14 | \$31.53 | | | \$16,320.59 | \$152.52 |
| 41 | 13,000 Retired | 0 | \$0.00 | | | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 |
| 73 | 16,000 | 0 | \$0.00 | | | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 |
| 74 | 27,500 | 322 | \$30,232.58 | | | | | \$51,608.18 | \$160.27 | | | \$13,450.26 | \$41.77 | | | \$65,058.44 | \$202.04 |
| 75 | 50,000 | 20 | \$2,609.60 | | | | | \$4,454.69 | \$222.73 | | | \$1,160.99 | \$58.04 | | | \$5,615.68 | \$280.77 |
| 76 | 140,000 | 1 | \$174.99 | | | | | \$298.71 | \$298.71 | | | \$77.85 | \$77.85 | | | \$376.56 | \$376.56 |
| 77 | 27,500 Flood | 10 | \$1,434.30 | | | | | \$2,448.41 | \$244.84 | | | \$638.11 | \$63.81 | | | \$3,086.52 | \$308.65 |
| 78 | 50,000 Flood | 31 | \$5,070.67 | | | | | \$8,655.83 | \$279.22 | | | \$2,255.91 | \$72.77 | | | \$10,911.74 | \$351.99 |
| 80 | 140,000 Flood | 0 | \$0.00 | | | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 |
| 83 | 4,000 Post Top | 3 | \$182.52 | | | | | \$311.57 | \$103.85 | | | \$81.20 | \$27.06 | | | \$392.77 | \$130.91 |
| 79 | 9,600 Post Top | 6 | \$391.20 | | | | | \$667.79 | \$111.29 | | | \$174.04 | \$29.00 | | | \$841.83 | \$140.29 |
| 81 | 27,500 12 Hour | 0 | \$0.00 | | | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 |
| 82 | 27,500 24 Hour | 0 | <u>\$0.00</u> | | | | | <u>\$0.00</u> | \$0.00 | | | <u>\$0.00</u> | \$0.00 | | | <u>\$0.00</u> | \$0.00 |
| Total | | | | 1,512 | \$103,805.54 | \$0.00 | \$0.00 | \$177,200.06 | | \$0.00 | | \$46,182.36 | | | | \$223,382.42 | |
| Total Lights | | | | 1,521 | \$104,942.66 | \$0.00 | (\$17,635.45) | \$177,200.06 | | \$0.00 | | \$46,688.26 | | | | \$206,252.87 | |
| Poles | | | | | | | | | | | | | | | | | |
| Wood | P | 14 | \$581.42 | | | | | | | \$1,421.13 | \$101.50 | | | | | \$1,421.13 | \$101.50 |
| Wood Shared | A | 0 | \$0.00 | | | | | | | \$0.00 | \$0.00 | | | | | \$0.00 | \$0.00 |
| Non-Metallic | R | 0 | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| Fiberglass<25 | C | 3 | \$306.75 | | | | | | | | | | | \$0.00 | \$0.00 | \$579.65 | \$193.21 |
| Fiberglass>25 | D | 0 | \$0.00 | | | | | | | | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Non Metal | Y | 0 | \$0.00 | | | | | | | \$0.00 | \$0.00 | | | | | \$0.00 | \$0.00 |
| Metal | Z | 0 | \$0.00 | | | | | | | \$0.00 | \$0.00 | | | | | \$0.00 | \$0.00 |
| Metal Embedded | F | 6 | \$297.54 | | | | | | | | | | | | | \$562.25 | \$93.70 |
| Metal With Base | T | 63 | \$8,032.50 | | | | | | | | | | | \$15,178.65 | \$240.93 | \$15,178.65 | \$240.93 |
| Shared Metal With Base | H | 0 | <u>\$0.00</u> | | | | | | | | | | | <u>\$0.00</u> | \$0.00 | <u>\$0.00</u> | \$0.00 |
| Total Poles | | | | 86 | <u>\$9,218.21</u> | \$0.00 | \$0.00 | \$0.00 | | <u>\$1,421.13</u> | | <u>\$0.00</u> | | <u>\$16,320.55</u> | | <u>\$17,741.68</u> | |
| Total | | | | | \$114,160.87 | \$0.00 | (\$17,635.45) | \$177,200.06 | | \$1,421.13 | | \$46,688.26 | | \$16,320.55 | | \$223,994.55 | |
| | | | | | | | (\$17,635.45) | \$177,200.07 | | \$1,421.13 | | \$46,688.26 | | \$16,320.55 | | \$223,994.56 | |

- (1)-(2) Page 5, Columns (4) and (5)
(3) Allocated Incandescent, Mercury Vapor and Sodium Vapor categories by applicable revenue in Column (2)
(4) Column (3) ÷ Column (1), truncated after 2 decimal places
(5) Allocated Other category to all light types and OH pole types based on applicable revenue in Column (2)
(6) Column (5) ÷ Column (1), truncated after 2 decimal places
(7) Allocated Underground category to UG pole types based on applicable revenue in Column (2)
(8) Column (7) ÷ Column (1), truncated after 2 decimal places
(9) Sum of all Column (3) + Column (5) + Column (7)
(10) Sum of all Column (4) + Column (6) + Column (8); to the extent that the sum results in a negative value, the per unit price is set to zero

Massachusetts Electric Company
Estimated Depreciation Reserve and Net Book Value
As of April 30, 2003

| | | Common to Overhead and Underground | | | | | Underground | Total |
|-----|--|------------------------------------|-------------------|-----------------|-----------------|-----------------|----------------|-----------------|
| | | <u>Incandescent</u> | <u>Mercury</u> | <u>Sodium</u> | <u>Overhead</u> | <u>Other</u> | <u>Related</u> | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| (1) | Unamortized Investment of Existing Plant at March 31, 2003 | \$0 | (\$12) | \$133,185 | \$0 | \$18,551 | \$10,495 | \$162,219 |
| (2) | Unamortized Investment of Retirements at March 31, 2003 | <u>\$11,419</u> | <u>(\$17,624)</u> | <u>\$44,015</u> | <u>\$1,421</u> | <u>\$16,718</u> | <u>\$5,826</u> | <u>\$61,775</u> |
| (3) | Net Book Value at March 31, 2003 | \$11,419 | (\$17,635) | \$177,200 | \$1,421 | \$35,269 | \$16,321 | \$223,995 |

Line (1): Page 8 of 9, total
Line (2): Page 9 of 9, total
Line (3): Line (1) + Line (2)

**Massachusetts Electric Company
Town of Swampscott
Summary of Streetlight Plant as of March 31, 2003**

| <u>PUC</u> (a) | <u>Description</u> (b) | <u>Gross Investment</u> (c) | <u>Calculated Reserve</u> (d) | <u>Unamortized Value</u> (e) | <u>Common to Overhead and Underground</u> | | | | | <u>Underground Related</u> (k) |
|-------------------|--------------------------------|--------------------------------|----------------------------------|---------------------------------|---|-----------------------------|----------------------------|------------------------------|---------------------|-----------------------------------|
| | | | | | <u>Incandescent</u> (f) | <u>Mercury Vapor</u> (g) | <u>Sodium Vapor</u> (h) | <u>Overhead Poles</u> (i) | <u>Other</u> (j) | |
| 373---- | STREET LIGHTING ACCT 106 ONLY | \$23,416.53 | \$1,220.97 | \$22,195.56 | | | | | \$22,195.56 | |
| 3735005 | OVHD COND - 1/C NO. 3 | \$1,400.93 | \$2,561.43 | (\$1,160.50) | | | | | (\$1,160.50) | |
| 3735006 | OVHD COND - 1/C NO. 2 | \$127.48 | \$134.28 | (\$6.80) | | | | | (\$6.80) | |
| 3735026 | OVHD COND - 3/C NO. 4 | \$617.73 | \$349.02 | \$268.71 | | | | | \$268.71 | |
| 3735048 | OVHD COND - PHOTO-ELEC CELL | \$3,881.06 | \$7,202.87 | (\$3,321.81) | | | | | (\$3,321.81) | |
| 3736001 | UNDG COND - 1 DUCT BANK | \$22,713.72 | \$33,991.18 | (\$11,277.46) | | | | | | (\$11,277.46) |
| 3736010 | UNDG COND - RISER - ALL SIZES | \$121.03 | \$231.03 | (\$110.00) | | | | | | (\$110.00) |
| 3737005 | NONMETAL COVERED - 1/C NO. 6 | \$18.90 | \$29.27 | (\$10.37) | | | | | | (\$10.37) |
| 3737062 | DIRECT BURIED - 1/C NO. 6 | \$376.42 | \$212.77 | \$163.65 | | | | | | \$163.65 |
| 3737072 | DIRECT BURIED - 2/C NO. 6 | \$109.48 | \$33.36 | \$76.12 | | | | | | \$76.12 |
| 3739002 | STDS/FIXTR-WOOD/FIBRG 25'/LESS | \$0.02 | \$0.00 | \$0.02 | | | | | \$0.02 | |
| 3739009 | STLGTPOST-METAL OVER 25' | \$52,779.45 | \$37,868.07 | \$14,911.38 | | | | | | \$14,911.38 |
| 3739020 | HEAD ASSEM-GROUNDS/METAL POSTS | \$1,090.35 | \$613.69 | \$476.66 | | | | | | \$476.66 |
| 3739021 | HEAD ASSEM-CONCRETE FOUNDATION | \$18,531.00 | \$12,266.11 | \$6,264.89 | | | | | | \$6,264.89 |
| 3739050 | BRACKETS - ALL SIZES | \$126,187.70 | \$125,611.73 | \$575.97 | | | | | \$575.97 | |
| 3739107 | HEAD ASSEM-PE CTRL 4200-8600L | \$634.37 | \$356.25 | \$278.12 | | \$278.12 | | | | |
| 3739109 | HEAD ASSEM-PE CTRL 15000-22500 | \$576.02 | \$422.44 | \$153.58 | | \$153.58 | | | | |
| 3739113 | FLOODLT ASSEM PE-15000-22500 | \$1,981.30 | \$2,424.91 | (\$443.61) | | (\$443.61) | | | | |
| 3739120 | STREETLT ASM S PE-140000 | \$530.20 | \$320.82 | \$209.38 | | | \$209.38 | | | |
| 3739123 | STREETLT ASM S PE-25500 | \$122,642.19 | \$74,073.24 | \$48,568.95 | | | \$48,568.95 | | | |
| 3739124 | STREETLT ASM S PE-50000 | \$5,643.80 | \$2,107.01 | \$3,536.79 | | | \$3,536.79 | | | |
| 3739127 | STREETLT ASM S PE-9500-16000 | \$25,465.69 | \$17,109.33 | \$8,356.36 | | | \$8,356.36 | | | |
| 3739128 | STREETLT ASM S PE-4000 | \$169,392.66 | \$104,740.14 | \$64,652.52 | | | \$64,652.52 | | | |
| 3739129 | STREETLT ASM 4000 LUMENS PTOF | \$2,416.07 | \$736.41 | \$1,679.66 | | | \$1,679.66 | | | |
| 3739435 | FLOODLT ASSEM-HP S-22000-27500 | \$3,224.30 | \$904.99 | \$2,319.31 | | | \$2,319.31 | | | |
| 3739440 | FLOODLT ASSEM-HP S-50000 | <u>\$7,338.10</u> | <u>\$3,476.00</u> | <u>\$3,862.10</u> | | | <u>\$3,862.10</u> | | | |
| | | \$591,216.50 | \$428,997.32 | \$162,219.18 | \$0.00 | (\$11.91) | \$133,185.07 | \$0.00 | \$18,551.15 | \$10,494.87 |

(a) Internal 7 Digit PUC under FERC account 373

(b) - (e) Per DTE 1-1, Attachment 1

(f) - (k) Unamortized values split into designated groups for allocation purposes only

Massachusetts Electric Company
Town of Swampscott
Summary of Retired Streetlight Plant through March 31, 200

| PUC | Description | Gross Investment | Calculated Reserve | Unamortized Value | Common to Overhead and Underground | | | | | Underground Related |
|---------|--------------------------------|---------------------|-----------------------|----------------------|------------------------------------|------------------|-------------------|-------------------|-------------|------------------------|
| | | | | | Incandescent | Mercury Vapor | Sodium Vapor | Overhead Poles | Other | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) |
| 3735002 | OVHD COND - 1/C NO. 8 | \$6.63 | \$1.43 | \$5.20 | | | | | | \$5.20 |
| 3735003 | OVHD COND - 1/C NO. 6 | \$4,605.80 | \$3,107.84 | \$1,497.96 | | | | | | \$1,497.96 |
| 3735004 | OVHD COND - 1/C NO. 4 | \$1,330.27 | \$692.34 | \$637.93 | | | | | | \$637.93 |
| 3735005 | OVHD COND - 1/C NO. 3 | \$22.00 | \$11.44 | \$10.56 | | | | | | \$10.56 |
| 3735016 | OVHD COND - 2/C NO. 10 | \$60.20 | \$9.63 | \$50.57 | | | | | | \$50.57 |
| 3735018 | OVHD COND - 2/C NO. 6 | \$165.81 | \$151.30 | \$14.51 | | | | | | \$14.51 |
| 3735019 | OVHD COND - 2/C NO. 4 | \$35.24 | \$4.22 | \$31.02 | | | | | | \$31.02 |
| 3735025 | OVHD COND - 3/C NO. 6 | \$14.69 | \$17.69 | (\$3.00) | | | | | | (\$3.00) |
| 3735026 | OVHD COND - 3/C NO. 4 | \$117.70 | \$78.27 | \$39.43 | | | | | | \$39.43 |
| 3735047 | OVHD COND - RELAY - ALL TYPES | \$105.73 | \$18.32 | \$87.41 | | | | | | \$87.41 |
| 3735048 | OVHD COND - PHOTO-ELEC CELL | \$18,700.66 | \$10,563.06 | \$8,137.60 | | | | | | \$8,137.60 |
| 3735054 | OVHD COND - FOUNDATION | \$327.67 | \$366.72 | (\$39.05) | | | | | | (\$39.05) |
| 3735084 | | \$198.42 | \$29.76 | \$168.66 | | | | | | \$168.66 |
| 3736001 | UNDG COND - 1 DUCT BANK | \$23.92 | \$3.82 | \$20.10 | | | | | | \$20.10 |
| 3736010 | UNDG COND - RISER - ALL SIZES | \$9.87 | \$1.97 | \$7.90 | | | | | | \$7.90 |
| 3737002 | NONMETAL COVERED - 1/C NO. 12 | \$9.52 | \$6.47 | \$3.05 | | | | | | \$3.05 |
| 3737005 | NONMETAL COVERED - 1/C NO. 6 | \$98.05 | \$55.40 | \$42.65 | | | | | | \$42.65 |
| 3737006 | NONMETAL COVERED - 1/C NO. 4 | \$300.60 | \$57.09 | \$243.51 | | | | | | \$243.51 |
| 3737024 | LEAD COVERED - 1/C NO. 12 | \$0.00 | (\$21.91) | \$21.91 | | | | | | \$21.91 |
| 3737025 | LEAD COVERED - 1/C NO. 10 | \$20.35 | \$9.76 | \$10.59 | | | | | | \$10.59 |
| 3737027 | LEAD COVERED - 1/C NO. 6 | \$56.13 | \$31.01 | \$25.12 | | | | | | \$25.12 |
| 3737028 | LEAD COVERED - 1/C NO. 4 | \$91.77 | \$58.73 | \$33.04 | | | | | | \$33.04 |
| 3737062 | DIRECT BURIED - 1/C NO. 6 | \$380.77 | \$482.56 | (\$101.79) | | | | | | (\$101.79) |
| 3737113 | | \$299.01 | \$174.98 | \$124.03 | | | | | | \$124.03 |
| 3738001 | OVHD TRNSFM - LL | \$1,906.97 | \$636.65 | \$1,270.32 | | | | | | \$1,270.32 |
| 3739001 | STD5/FIXTR-METAL 25' OR LESS | \$4,326.33 | \$3,303.10 | \$1,023.23 | | | | | | \$1,023.23 |
| 3739002 | STD5/FIXTR-WOOD/FIBRG 25'/LESS | \$2,656.44 | \$431.67 | \$2,224.77 (1) | | | | \$1,456.39 | | \$768.38 |
| 3739003 | STLGTPOST-WOOD OVER 25' | \$41.25 | \$76.51 | (\$35.26) | | | | (\$35.26) | | |
| 3739004 | | \$47.74 | \$88.55 | (\$40.81) | | | | | (\$40.81) | |
| 3739009 | STLGTPOST-METAL OVER 25' | \$13,233.13 | \$10,166.89 | \$3,066.24 | | | | | | \$3,066.24 |
| 3739011 | | \$811.24 | \$507.18 | \$304.06 | | | | | | \$304.06 |
| 3739021 | HEAD ASSEM-CONCRETE FOUNDATION | \$4,026.15 | \$3,668.46 | \$357.69 | | | | | | \$357.69 |
| 3739050 | BRACKETS - ALL SIZES | \$14,455.82 | \$9,730.28 | \$4,725.54 | | | | | \$4,725.54 | |
| 3739104 | HEAD ASSEM-MV 12000 LUMENS | \$337.36 | \$76.58 | \$260.78 | | \$260.78 | | | | |
| 3739105 | HEAD ASSEM-MV W/EG 15000-22500 | \$933.82 | \$364.31 | \$569.51 | | \$569.51 | | | | |
| 3739107 | HEAD ASSEM-PE CTRL 4200-8600L | \$93,423.37 | \$132,741.04 | (\$39,317.67) | | (\$39,317.67) | | | | |
| 3739108 | HEAD ASSEM-PE CTRL 12000L | \$12,429.28 | \$3,460.93 | \$8,968.35 | | \$8,968.35 | | | | |
| 3739109 | HEAD ASSEM-PE CTRL 15000-22500 | \$83,707.79 | \$88,376.09 | (\$4,668.30) | | (\$4,668.30) | | | | |
| 3739110 | HEAD ASSEM-PE CTRL 35000-63000 | \$768.71 | \$404.76 | \$363.95 | | \$363.95 | | | | |
| 3739111 | FLOODLT ASSEM MV-15000-22500 | \$230.53 | \$9.22 | \$221.31 | | \$221.31 | | | | |
| 3739113 | FLOODLT ASSEM PE-15000-22500 | \$38,085.87 | \$26,438.50 | \$11,647.37 | | \$11,647.37 | | | | |
| 3739114 | FLOODLT ASSEM PE-63000 | \$10,864.98 | \$6,533.82 | \$4,331.16 | | \$4,331.16 | | | | |
| 3739120 | STREETLT ASM S PE-140000 | \$1,977.71 | \$556.26 | \$1,421.45 | | | \$1,421.45 | | | |
| 3739123 | STREETLT ASM S PE-25500 | \$9,470.53 | \$5,198.00 | \$4,272.53 | | | \$4,272.53 | | | |
| 3739124 | STREETLT ASM S PE-50000 | \$10,924.51 | \$4,518.66 | \$6,405.85 | | | \$6,405.85 | | | |
| 3739127 | STREETLT ASM S PE-9500-16000 | \$1,521.04 | \$704.09 | \$816.95 | | | \$816.95 | | | |
| 3739128 | STREETLT ASM S PE-4000 | \$38,268.20 | \$12,473.62 | \$25,794.58 | | | \$25,794.58 | | | |
| 3739301 | STREETLT ASM INCANDESCENT | \$15,593.55 | \$12,758.33 | \$2,835.22 | \$2,835.22 | | | | | |
| 3739302 | STREETLT ASM I PE W/ENCL GLASS | \$22,617.18 | \$19,764.17 | \$2,853.01 | \$2,853.01 | | | | | |
| 3739303 | | \$8,708.71 | \$5,285.79 | \$3,422.92 | \$3,422.92 | | | | | |
| 3739304 | | \$7,822.80 | \$5,481.44 | \$2,341.36 | \$2,341.36 | | | | | |
| 3739402 | STREETLT ASM I ENCLOS GLSWARE | \$921.06 | \$954.34 | (\$33.28) | (\$33.28) | | | | | |
| 3739435 | FLOODLT ASSEM-HP S-22000-27500 | \$2,974.86 | \$728.28 | \$2,246.58 | | | \$2,246.58 | | | |
| 3739440 | FLOODLT ASSEM-HP S-50000 | <u>\$6,790.23</u> | <u>\$3,733.17</u> | <u>\$3,057.06</u> | | | <u>\$3,057.06</u> | | | |
| | | \$436,857.97 | \$375,082.59 | \$61,775.38 | \$11,419.23 | (\$17,623.54) | \$44,015.00 | \$1,421.13 | \$16,717.88 | \$5,825.68 |

(a) Internal 7 Digit PUC under FERC account 373
(b) - (e) Per DTE 1-1, Attachment 1
(f) - (k) Unamortized values split into designated groups for allocation purposes only

(1) PUC records investment in both wood poles and fiberglass poles. Allocated unamortized value between wood (OH) and fiberglass (UG) by annualized revenue of each.
P (Col. (2), p. 6) \$581.42 65.46% \$1,456.39
C (Col. (2), p. 6) \$306.75 34.54% \$768.38
Total \$888.17 \$2,224.77

MASSACHUSETTS ELECTRIC COMPANY
Docket No. D.T.E. 03-98
Responses to the Department's Second Set of Information Requests

**Attachment 6
to DTE 2-2**

Massachusetts Electric Company
Calculation of Purchase Price for Franklin
As of April 30, 2003

| <u>Lumen</u> <u>Code</u> | <u>Quantity</u> (1) | <u>Price</u> (2) | <u>Purchase</u> <u>Amount</u> (3) |
|--|------------------------|---------------------|---|
| 001 Mercury Vapor Post Top 4,000 Lumen | 0 | \$0.00 | \$0.00 |
| 002 Mercury Vapor Post Top 8,000 Lumen | 0 | \$0.00 | \$0.00 |
| 003 Mercury Vapor Streetlight 4,000 Lumen | 5 | \$1,896.60 | \$9,483.00 |
| 004 Mercury Vapor Streetlight 8,000 Lumen | 0 | \$1,896.61 | \$0.00 |
| 005 Mercury Vapor Streetlight 22,000 Lumen | 1 | \$2,176.61 | \$2,176.61 |
| 006 Mercury Vapor Streetlight 63,000 Lumen | 0 | \$0.00 | \$0.00 |
| 010 Incandescent Streetlight 1,000 Lumen | 1 | \$14,811.76 | \$14,811.76 |
| 011 Incandescent Streetlight 2,500 Lumen | 0 | \$0.00 | \$0.00 |
| 013 Incandescent Streetlight 6,000 Lumen | 0 | \$0.00 | \$0.00 |
| 014 Incandescent Streetlight 10,000 Lumen | 0 | \$0.00 | \$0.00 |
| 016 Mercury Vapor Streetlight 11,000 Lumen | 0 | \$0.00 | \$0.00 |
| 023 Mercury Vapor Floodlight 22,000 Lumen | 1 | \$2,184.30 | \$2,184.30 |
| 024 Mercury Vapor Floodlight 63,000 Lumen | 2 | \$2,900.57 | \$5,801.14 |
| 041 Sodium Vapor Streetlight 13,000 Lumen | 0 | \$0.00 | \$0.00 |
| 070 Sodium Vapor Streetlight 4,000 Lumen | 1,331 | \$174.78 | \$232,632.18 |
| 071 Sodium Vapor Streetlight 5,800 Lumen | 0 | \$0.00 | \$0.00 |
| 072 Sodium Vapor Streetlight 9,600 Lumen | 59 | \$174.86 | \$10,316.74 |
| 073 Sodium Vapor Streetlight 16,000 Lumen | 16 | \$175.13 | \$2,802.08 |
| 074 Sodium Vapor Streetlight 27,500 Lumen | 184 | \$198.73 | \$36,566.32 |
| 075 Sodium Vapor Streetlight 50,000 Lumen | 4 | \$208.26 | \$833.04 |
| 076 Sodium Vapor Streetlight 140,000 Lumen | 0 | \$0.00 | \$0.00 |
| 077 Sodium Vapor Floodlight 27,500 Lumen | 0 | \$222.01 | \$0.00 |
| 078 Sodium Vapor Floodlight 50,000 Lumen | 12 | \$223.89 | \$2,686.68 |
| 079 Sodium Vapor Post Top 9,600 Lumen | 0 | \$0.00 | \$0.00 |
| 080 Sodium Vapor Floodlight 140,000 Lumen | 0 | \$0.00 | \$0.00 |
| 081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen | 0 | \$0.00 | \$0.00 |
| 082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen | 0 | \$0.00 | \$0.00 |
| 083 Sodium Vapor Post Top 4,000 Lumen | 0 | \$0.00 | \$0.00 |
| | 1,616 | | |
| Purchase Price of Lights and Related Equipment | | | \$320,293.85 |
| <u>Pole</u> <u>Code</u> | | | |
| A Shared Wood | 0 | \$0.00 | \$0.00 |
| F Embedded Metal | 0 | \$0.00 | \$0.00 |
| H Shared Metal | 42 | \$216.96 | \$9,112.32 |
| P Wood | 8 | \$30.46 | \$243.68 |
| R Fiberglass without Base | 0 | \$0.00 | \$0.00 |
| C Fiberglass w/Base Less than 25 feet | 0 | \$0.00 | \$0.00 |
| D Fiberglass w/Base Greater than 25 feet | 0 | \$0.00 | \$0.00 |
| T Metal with Foundation | 211 | \$433.93 | \$91,559.23 |
| X Distribution Pole | not for sale | | |
| Y Non Metal Pole | 0 | \$0.00 | \$0.00 |
| Z Metal Pole | 0 | \$88.39 | \$0.00 |
| Purchase Price of Dedicated Poles and Related Equipment | | | \$100,915.23 |
| Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$421,209.08 |

- (1) Page 2, Column (1) + Page 3, Column (1)
(2) Page 4
(3) Column (1) x Column (2)

Massachusetts Electric Company
Calculation of Purchase Price for Franklin
Overhead Service Lights and Poles
As of April 30, 2003

| <u>Lumen</u> <u>Code</u> | <u>Quantity</u> (1) | <u>Town-Average</u> <u>Price</u> (2) | <u>Purchase</u> <u>Amount</u> (3) |
|--|------------------------|--|---|
| 001 Mercury Vapor Post Top 4,000 Lumen | | \$0.00 | \$0.00 |
| 002 Mercury Vapor Post Top 8,000 Lumen | | \$0.00 | \$0.00 |
| 003 Mercury Vapor Streetlight 4,000 Lumen | 4 | \$1,896.60 | \$7,586.40 |
| 004 Mercury Vapor Streetlight 8,000 Lumen | | \$1,896.61 | \$0.00 |
| 005 Mercury Vapor Streetlight 22,000 Lumen | 1 | \$2,176.61 | \$2,176.61 |
| 006 Mercury Vapor Streetlight 63,000 Lumen | | \$0.00 | \$0.00 |
| 010 Incandescent Streetlight 1,000 Lumen | 1 | \$14,811.76 | \$14,811.76 |
| 011 Incandescent Streetlight 2,500 Lumen | | \$0.00 | \$0.00 |
| 013 Incandescent Streetlight 6,000 Lumen | | \$0.00 | \$0.00 |
| 014 Incandescent Streetlight 10,000 Lumen | | \$0.00 | \$0.00 |
| 016 Mercury Vapor Streetlight 11,000 Lumen | | \$0.00 | \$0.00 |
| 023 Mercury Vapor Floodlight 22,000 Lumen | 1 | \$2,184.30 | \$2,184.30 |
| 024 Mercury Vapor Floodlight 63,000 Lumen | 2 | \$2,900.57 | \$5,801.14 |
| 041 Sodium Vapor Streetlight 13,000 Lumen | | \$0.00 | \$0.00 |
| 070 Sodium Vapor Streetlight 4,000 Lumen | 1,179 | \$174.78 | \$206,065.62 |
| 071 Sodium Vapor Streetlight 5,800 Lumen | | \$0.00 | \$0.00 |
| 072 Sodium Vapor Streetlight 9,600 Lumen | 57 | \$174.86 | \$9,967.02 |
| 073 Sodium Vapor Streetlight 16,000 Lumen | 16 | \$175.13 | \$2,802.08 |
| 074 Sodium Vapor Streetlight 27,500 Lumen | 89 | \$198.73 | \$17,686.97 |
| 075 Sodium Vapor Streetlight 50,000 Lumen | 4 | \$208.26 | \$833.04 |
| 076 Sodium Vapor Streetlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 077 Sodium Vapor Floodlight 27,500 Lumen | | \$222.01 | \$0.00 |
| 078 Sodium Vapor Floodlight 50,000 Lumen | 9 | \$223.89 | \$2,015.01 |
| 079 Sodium Vapor Post Top 9,600 Lumen | | \$0.00 | \$0.00 |
| 080 Sodium Vapor Floodlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen | | \$0.00 | \$0.00 |
| 082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen | | \$0.00 | \$0.00 |
| 083 Sodium Vapor Post Top 4,000 Lumen | | \$0.00 | \$0.00 |
| | 1,363 | | |
| Purchase Price of Lights and Related Equipment | | | \$271,929.95 |
| <u>Pole</u> <u>Code</u> | | | |
| A Shared Wood | | \$0.00 | \$0.00 |
| F Embedded Metal | | \$0.00 | \$0.00 |
| H Shared Metal | | \$216.96 | \$0.00 |
| P Wood | 8 | \$30.46 | \$243.68 |
| R Fiberglass without Base | | \$0.00 | \$0.00 |
| C Fiberglass w/Base Less than 25 feet | | \$0.00 | \$0.00 |
| D Fiberglass w/Base Greater than 25 feet | | \$0.00 | \$0.00 |
| T Metal with Foundation | | \$433.93 | \$0.00 |
| X Distribution Pole | not for sale | | |
| Y Non Metal Pole | | \$0.00 | \$0.00 |
| Z Metal Pole | | \$88.39 | \$0.00 |
| Purchase Price of Dedicated Poles and Related Equipment | | | \$243.68 |
| Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$272,173.63 |

- (1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles under the accounts identified by the municipality for which a price is being requested.
(2) Page 4
(3) Column (1) x Column (2)

**Massachusetts Electric Company
Calculation of Purchase Price for Franklin
Underground Service Lights and Poles
As of April 30, 2003**

| <u>Lumen Code</u> | <u>Quantity (1)</u> | <u>Town- Average Price (2)</u> | <u>Purchase Amount (3)</u> |
|--|-------------------------|--|------------------------------------|
| 001 Mercury Vapor Post Top 4,000 Lumen | | \$0.00 | \$0.00 |
| 002 Mercury Vapor Post Top 8,000 Lumen | | \$0.00 | \$0.00 |
| 003 Mercury Vapor Streetlight 4,000 Lumen | 1 | \$1,896.60 | \$1,896.60 |
| 004 Mercury Vapor Streetlight 8,000 Lumen | | \$1,896.61 | \$0.00 |
| 005 Mercury Vapor Streetlight 22,000 Lumen | | \$2,176.61 | \$0.00 |
| 006 Mercury Vapor Streetlight 63,000 Lumen | | \$0.00 | \$0.00 |
| 010 Incandescent Streetlight 1,000 Lumen | | \$14,811.76 | \$0.00 |
| 011 Incandescent Streetlight 2,500 Lumen | | \$0.00 | \$0.00 |
| 013 Incandescent Streetlight 6,000 Lumen | | \$0.00 | \$0.00 |
| 014 Incandescent Streetlight 10,000 Lumen | | \$0.00 | \$0.00 |
| 016 Mercury Vapor Streetlight 11,000 Lumen | | \$0.00 | \$0.00 |
| 023 Mercury Vapor Floodlight 22,000 Lumen | | \$2,184.30 | \$0.00 |
| 024 Mercury Vapor Floodlight 63,000 Lumen | | \$2,900.57 | \$0.00 |
| 041 Sodium Vapor Streetlight 13,000 Lumen | | \$0.00 | \$0.00 |
| 070 Sodium Vapor Streetlight 4,000 Lumen | 152 | \$174.78 | \$26,566.56 |
| 071 Sodium Vapor Streetlight 5,800 Lumen | | \$0.00 | \$0.00 |
| 072 Sodium Vapor Streetlight 9,600 Lumen | 2 | \$174.86 | \$349.72 |
| 073 Sodium Vapor Streetlight 16,000 Lumen | | \$175.13 | \$0.00 |
| 074 Sodium Vapor Streetlight 27,500 Lumen | 95 | \$198.73 | \$18,879.35 |
| 075 Sodium Vapor Streetlight 50,000 Lumen | | \$208.26 | \$0.00 |
| 076 Sodium Vapor Streetlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 077 Sodium Vapor Floodlight 27,500 Lumen | | \$222.01 | \$0.00 |
| 078 Sodium Vapor Floodlight 50,000 Lumen | 3 | \$223.89 | \$671.67 |
| 079 Sodium Vapor Post Top 9,600 Lumen | | \$0.00 | \$0.00 |
| 080 Sodium Vapor Floodlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen | | \$0.00 | \$0.00 |
| 082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen | | \$0.00 | \$0.00 |
| 083 Sodium Vapor Post Top 4,000 Lumen | | \$0.00 | <u>\$0.00</u> |
| | 253 | | |
| Purchase Price of Lights and Related Equipment | | | \$48,363.90 |
| <u>Pole Code</u> | | | |
| A Shared Wood | | \$0.00 | \$0.00 |
| F Embedded Metal | | \$0.00 | \$0.00 |
| H Shared Metal | 42 | \$216.96 | \$9,112.32 |
| P Wood | | \$30.46 | \$0.00 |
| R Fiberglass without Base | | \$0.00 | \$0.00 |
| C Fiberglass w/Base Less than 25 feet | | \$0.00 | \$0.00 |
| D Fiberglass w/Base Greater than 25 feet | | \$0.00 | \$0.00 |
| T Metal with Foundation | 211 | \$433.93 | \$91,559.23 |
| X Distribution Pole | not for sale | | |
| Y Non Metal Pole | | \$0.00 | \$0.00 |
| Z Metal Pole | | \$88.39 | <u>\$0.00</u> |
| Purchase Price of Dedicated Poles and Related Equipment | | | <u>\$100,671.55</u> |
| Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$149,035.45 |

(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles under the accounts identified by the municipality for which a price is being requested.

(2) Page 4

(3) Column (1) x Column (2)

***Massachusetts Electric Company
Schedule of Prices in Franklin
As of April 30, 2003***

Lights and Related Equipment

| <u>Incandescent</u> | | <u>Price</u> |
|---------------------|--------|--------------|
| | | (1) |
| 10 | 1,000 | \$14,811.76 |
| 11 | 2,500 | \$0.00 |
| 13 | 6,000 | \$0.00 |
| 14 | 10,000 | \$0.00 |

Mercury Vapor

| | | |
|----|----------------|------------|
| 3 | 4,000 | \$1,896.60 |
| 4 | 8,000 | \$1,896.61 |
| 16 | 11,000 | \$0.00 |
| 5 | 22,000 | \$2,176.61 |
| 6 | 63,000 | \$0.00 |
| 1 | 4,000 Post Top | \$0.00 |
| 2 | 8,000 Post Top | \$0.00 |
| 23 | 22,000 Flood | \$2,184.30 |
| 24 | 63,000 Flood | \$2,900.57 |

Sodium Vapor

| | | |
|----|----------------|----------|
| 70 | 4,000 | \$174.78 |
| 71 | 5,800 | \$0.00 |
| 72 | 9,600 | \$174.86 |
| 41 | 13,000 Retired | \$0.00 |
| 73 | 16,000 | \$175.13 |
| 74 | 27,500 | \$198.73 |
| 75 | 50,000 | \$208.26 |
| 76 | 140,000 | \$0.00 |
| 77 | 27,500 Flood | \$222.01 |
| 78 | 50,000 Flood | \$223.89 |
| 80 | 140,000 Flood | \$0.00 |
| 83 | 4,000 Post Top | \$0.00 |
| 79 | 9,600 Post Top | \$0.00 |
| 81 | 27,500 12 Hour | \$0.00 |
| 82 | 27,500 24 Hour | \$0.00 |

Poles and Related Equipment

| | | <u>Pole Code</u> | |
|------------------------|---|----------------------|----------|
| Wood | P | | \$30.46 |
| Wood Shared | A | | \$0.00 |
| Non-Metallic | R | | \$0.00 |
| Fiberglass<25 | C | | \$0.00 |
| Fiberglass>25 | D | | \$0.00 |
| Non Metal | Y | | \$0.00 |
| Metal | Z | | \$88.39 |
| Metal Embedded | F | | \$0.00 |
| Metal With Base | T | | \$433.93 |
| Shared Metal With Base | H | | \$216.96 |

MASSACHUSETTS ELECTRIC COMPANY
Franklin Pricing of Streetlighting Investment

| | Investment in Common Equipment | | | | Investment in Underground | Total Investment |
|---|--------------------------------|------------------|-----------------|-------------------|------------------------------|---------------------|
| | Incandescent | Mercury Vapor | Sodium Vapor | Overhead Poles | | |
| Unamortized Value of Existing Plant (a) | (\$25) | \$426 | \$151,594 | \$1,542 | \$61,235 | \$113,352 |
| Unamortized Value of Retired Plant (b) | \$14,794 | \$82,821 | \$95,483 | \$0 | \$21,753 | \$773 |
| Unamortized Value of Streetlighting Equipment | \$14,770 | \$83,248 | \$247,077 | \$1,542 | \$82,988 | \$114,124 |
| | | | | | | \$543,748 |

| | | Units as of | Estimated | Total | Incandescent | | Mercury Vapor | | Sodium Vapor | | Overhead Poles | | Other | | Underground | | Total Investment | |
|------------------------|----------------|--------------|--------------|--------------|--------------|-------------|---------------|------------|--------------|----------|----------------|------------|-------------|----------|--------------|----------|------------------|-------------|
| | | Request Date | Installation | Estimated | Allocated | Price | Allocated | Price | Allocated | Price | Allocated | Price | Allocated | Price | Allocated | Price | Allocated | Price |
| | | (1) | Cost | Cost | Net Book | Per Unit | Net Book | Per Unit | Net Book | Per Unit | Net Book | Per Unit | Net Book | Per Unit | Net Book | Per Unit | Net Book | Per Unit |
| | | (1) | (2) | (3) | (4) | (5) | (4) | (5) | (4) | (5) | (4) | (5) | (4) | (5) | (4) | (5) | (6) | (7) |
| Incandescent | | | | | | | | | | | | | | | | | | |
| 10 | 1,000 | 1 | \$234.61 | \$234.61 | \$14,769.69 | \$14,769.69 | | | | | | | \$42.07 | \$42.07 | | | \$14,811.76 | \$14,811.76 |
| 11 | 2,500 | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 13 | 6,000 | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 14 | 10,000 | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| Total | | 1 | | \$234.61 | \$14,769.69 | | \$0.00 | | \$0.00 | | \$0.00 | | \$42.07 | | | | \$14,811.76 | |
| Mercury Vapor | | | | | | | | | | | | | | | | | | |
| 3 | 4,000 | 11 | \$251.31 | \$2,764.41 | | | \$20,367.04 | \$1,851.54 | | | | | \$495.74 | \$45.06 | | | \$20,862.78 | \$1,896.60 |
| 4 | 8,000 | 1 | \$251.31 | \$251.31 | | | \$1,851.55 | \$1,851.55 | | | | | \$45.07 | \$45.06 | | | \$1,896.62 | \$1,896.61 |
| 16 | 11,000 | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 5 | 22,000 | 1 | \$288.41 | \$288.41 | | | \$2,124.89 | \$2,124.89 | | | | | \$51.72 | \$51.72 | | | \$2,176.61 | \$2,176.61 |
| 6 | 63,000 | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 1 | 4,000 Post Top | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 2 | 8,000 Post Top | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 23 | 22,000 Flood | 17 | \$289.43 | \$4,920.31 | | | \$36,250.82 | \$2,132.40 | | | | | \$882.36 | \$51.90 | | | \$37,133.18 | \$2,184.30 |
| 24 | 63,000 Flood | 8 | \$384.34 | \$3,074.72 | | | \$22,653.27 | \$2,831.65 | | | | | \$551.39 | \$68.92 | | | \$23,204.66 | \$2,900.57 |
| Total | | 38 | | \$11,299.16 | \$0.00 | | \$83,247.57 | | \$0.00 | | \$0.00 | | \$2,026.29 | | | | \$85,273.86 | |
| Sodium Vapor | | | | | | | | | | | | | | | | | | |
| 70 | 4,000 | 1,392 | \$240.45 | \$334,706.40 | | | | | \$183,273.12 | \$131.66 | | | \$60,023.25 | \$43.12 | | | \$243,296.37 | \$174.78 |
| 71 | 5,800 | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 72 | 9,600 | 69 | \$240.57 | \$16,599.33 | | | | | \$9,089.19 | \$131.72 | | | \$2,976.78 | \$43.14 | | | \$12,065.97 | \$174.86 |
| 41 | 13,000 Retired | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 73 | 16,000 | 18 | \$240.95 | \$4,337.10 | | | | | \$2,374.84 | \$131.93 | | | \$777.78 | \$43.20 | | | \$3,152.62 | \$175.13 |
| 74 | 27,500 | 188 | \$273.41 | \$51,401.08 | | | | | \$28,145.37 | \$149.70 | | | \$9,217.81 | \$49.03 | | | \$37,363.18 | \$198.73 |
| 75 | 50,000 | 6 | \$286.51 | \$1,719.06 | | | | | \$941.30 | \$156.88 | | | \$308.28 | \$51.38 | | | \$1,249.58 | \$208.26 |
| 76 | 140,000 | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 77 | 27,500 Flood | 16 | \$305.43 | \$4,886.88 | | | | | \$2,675.88 | \$167.24 | | | \$876.37 | \$54.77 | | | \$3,552.25 | \$222.01 |
| 78 | 50,000 Flood | 122 | \$308.03 | \$37,579.66 | | | | | \$20,577.26 | \$168.66 | | | \$6,739.20 | \$55.23 | | | \$27,316.46 | \$223.89 |
| 80 | 140,000 Flood | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 83 | 4,000 Post Top | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 79 | 9,600 Post Top | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 81 | 27,500 12 Hour | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 82 | 27,500 24 Hour | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| Total | | 1,811 | | \$451,229.51 | \$0.00 | | \$0.00 | | \$247,076.96 | | \$0.00 | | \$80,919.46 | | | | \$327,996.42 | |
| Total Lights | | 1,850 | | \$462,763.28 | \$14,769.69 | | \$83,247.57 | | \$247,076.96 | | \$0.00 | | \$82,987.82 | | | | \$428,082.04 | |
| Poles | | | | | | | | | | | | | | | | | | |
| Wood | P | 39 | \$168.54 | \$6,573.06 | | | | | | | | \$1,188.18 | \$30.46 | | | | \$1,188.18 | \$30.46 |
| Wood Shared | A | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| Non-Metalic | R | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| Fiberglass<25 | C | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| Fiberglass>25 | D | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| Non Metal | Y | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| Metal | Z | 4 | \$489.01 | \$1,956.04 | | | | | | | | \$353.58 | \$88.39 | | | | \$353.58 | \$88.39 |
| Metal Embedded | F | | | \$0.00 | | | | | | | | | | | | | \$0.00 | \$0.00 |
| Metal With Base | T | 242 | \$1,429.01 | \$345,820.42 | | | | | | | | | | | \$105,011.70 | \$433.93 | \$105,011.70 | \$433.93 |
| Shared Metal With Base | H | 42 | \$714.51 | \$30,009.21 | | | | | | | | | | | \$9,112.59 | \$216.96 | \$9,112.59 | \$216.96 |
| Total Poles | | 327 | | \$384,358.73 | \$0.00 | | \$0.00 | | \$0.00 | | \$1,541.76 | | \$0.00 | | \$114,124.29 | | \$115,666.05 | |
| Total | | | | \$847,122.01 | \$14,769.69 | | \$83,247.57 | | \$247,076.96 | | \$1,541.76 | | \$82,987.82 | | \$114,124.29 | | \$543,748.09 | |
| | | | | | \$14,769.69 | | \$83,247.57 | | \$247,076.96 | | \$1,541.76 | | \$82,987.82 | | \$114,124.29 | | \$543,748.09 | |

- (a) Page 6, Column (a)
(b) Page 6, Column (b)
(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles in the municipality service all streetlight customers.
(2) Per Mass. Electric engineering estimate, representing equipment (luminaire cost, lamp cost, photocontrol cost, bracket cost and labor cost) assuming average length bracket and hours for installation.
(3) Column (1) x Column (2)
(4) Allocated category to applicable light types and/or pole types based on applicable revenue in Column (3)
(5) Column (4) ÷ Column (1), truncated after 2 decimal places
(6) Sum of all Column (4)
(7) Sum of all Column (5)

Massachusetts Electric Company
Estimated Depreciation Reserve and Net Book Value
As of April 30, 2003

| | | Common to Overhead and Underground | | | | | Underground Related (e) | Total (f) |
|-----|--|------------------------------------|---------------------------------|--------------------------------|---------------------|---------------------------|-------------------------------|------------------|
| | | <u>Incandescent</u> (a) | <u>Mercury Vapor</u> (b) | <u>Sodium Vapor</u> (c) | <u>Other</u> (d) | <u>Overhead Poles</u> | | |
| (1) | Unamortized Investment of Existing Plant at April 30, 2003 | (\$25) | \$426 | \$151,594 | \$61,235 | \$1,542 | \$113,352 | \$328,123 |
| (2) | Unamortized Investment of Retirements at April 30, 2003 | <u>\$14,794</u> | <u>\$82,821</u> | <u>\$95,483</u> | <u>\$21,753</u> | <u>\$0</u> | <u>\$773</u> | <u>\$215,625</u> |
| (3) | Net Book Value at April 30, 2003 | \$14,770 | \$83,248 | \$247,077 | \$82,988 | \$1,542 | \$114,124 | \$543,748 |

Line (1): Page 7 of 8, total
Line (2): Page 8 of 8, total
Line (3): Line (1) + Line (2)

Massachusetts Electric Company
Town of Franklin
Summary of Streetlight Plant as of April 30, 2003

| <u>PUC</u> | <u>Description</u> | <u>Gross Investment</u> | <u>Calculated Reserve</u> | <u>Unamortized Value</u> | <u>Common to Overhead and Underground</u> | | | | | <u>Underground Related</u> |
|------------|--|-------------------------|---------------------------|--------------------------|---|----------------------|---------------------|-----------------------|---------------|----------------------------|
| | | | | | <u>Incandescent</u> | <u>Mercury Vapor</u> | <u>Sodium Vapor</u> | <u>Overhead Poles</u> | <u>Other</u> | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) |
| 373---- | STREET LIGHTING ACCT 106 ONLY | \$40,499.49 | \$2,303.89 | \$38,195.60 | | | | | \$38,195.60 | |
| | 3735002 OVHD COND - 1/C NO. 8 | \$219.65 | \$173.84 | \$45.81 | | | | | \$45.81 | |
| | 3735003 OVHD COND - 1/C NO. 6 | \$21,551.16 | \$38,031.59 | (\$16,480.43) | | | | | (\$16,480.43) | |
| | 3735044 OVHD COND - CUTOUT | \$89.80 | \$172.02 | (\$82.22) | | | | | (\$82.22) | |
| | 3735046 OVHD COND - TIME SWITCH | \$313.38 | \$600.34 | (\$286.96) | | | | | (\$286.96) | |
| | 3735047 OVHD COND - RELAY - ALL TYPES | \$157.32 | \$301.37 | (\$144.05) | | | | | (\$144.05) | |
| | 3735048 OVHD COND - PHOTO-ELEC CELL | \$17,893.64 | \$33,126.16 | (\$15,232.52) | | | | | (\$15,232.52) | |
| | 3735050 OVHD COND - CONTROLLER | \$530.98 | \$1,017.19 | (\$486.21) | | | | | (\$486.21) | |
| | 3735051 OVHD COND - PROTECTOR | \$195.55 | \$374.61 | (\$179.06) | | | | | (\$179.06) | |
| | 3737002 NONMETAL COVERED - 1/C NO. 12 | \$193.39 | \$321.83 | (\$128.44) | | | | | | (\$128.44) |
| | 3737005 NONMETAL COVERED - 1/C NO. 6 | \$3,134.51 | \$3,935.17 | (\$800.66) | | | | | | (\$800.66) |
| | 3737062 DIRECT BURIED - 1/C NO. 6 | \$5,404.97 | \$3,023.15 | \$2,381.82 | | | | | | \$2,381.82 |
| | 3737066 DIRECT BURIED - 1/C NO. 2 | \$3,781.57 | \$2,179.44 | \$1,602.13 | | | | | | \$1,602.13 |
| | 3737072 DIRECT BURIED - 2/C NO. 6 | \$77,875.52 | \$37,412.12 | \$40,463.40 | | | | | | \$40,463.40 |
| | 3739001 STDS/FIXTR-METAL 25' OR LESS | \$9,980.87 | \$8,499.60 | \$1,481.27 | | | | | | \$1,481.27 |
| | 3739003 STLGTPOST-WOOD OVER 25' | \$3,257.46 | \$1,715.70 | \$1,541.76 | | | | \$1,541.76 | | |
| | 3739009 STLGTPOST-METAL OVER 25' | \$107,253.35 | \$61,227.66 | \$46,025.69 | | | | | | \$46,025.69 |
| | 3739020 HEAD ASSEM-GROUNDS/METAL POSTS | \$11,341.79 | \$8,214.99 | \$3,126.80 | | | | | | \$3,126.80 |
| | 3739021 HEAD ASSEM-CONCRETE FOUNDATION | \$61,090.41 | \$41,890.72 | \$19,199.69 | | | | | | \$19,199.69 |
| | 3739050 BRACKETS - ALL SIZES | \$159,297.76 | \$103,413.05 | \$55,884.71 | | | | | \$55,884.71 | |
| | 3739107 HEAD ASSEM-PE CTRL 4200-8600L | \$1,987.65 | \$1,220.17 | \$767.48 | | \$767.48 | | | | |
| | 3739109 HEAD ASSEM-PE CTRL 15000-22500 | \$1,870.16 | \$1,225.70 | \$644.46 | | \$644.46 | | | | |
| | 3739113 FLOODLT ASSEM PE-15000-22500 | \$5,455.45 | \$6,441.24 | (\$985.79) | | (\$985.79) | | | | |
| | 3739123 STREETLT ASM S PE-25500 | \$18,891.57 | \$7,953.11 | \$10,938.46 | | | \$10,938.46 | | | |
| | 3739124 STREETLT ASM S PE-50000 | \$5,989.83 | \$3,852.26 | \$2,137.57 | | | \$2,137.57 | | | |
| | 3739127 STREETLT ASM S PE-9500-16000 | \$18,958.31 | \$11,771.85 | \$7,186.46 | | | \$7,186.46 | | | |
| | 3739128 STREETLT ASM S PE-4000 | \$223,339.52 | \$119,762.12 | \$103,577.40 | | | \$103,577.40 | | | |
| | 3739302 STREETLT ASM I PE W/ENCL GLASS | \$184.04 | \$208.68 | (\$24.64) | (\$24.64) | | | | | |
| | 3739435 FLOODLT ASSEM-HP S-22000-27500 | \$2,873.25 | \$826.54 | \$2,046.71 | | | \$2,046.71 | | | |
| | 3739440 FLOODLT ASSEM-HP S-50000 | <u>\$43,047.42</u> | <u>\$17,340.32</u> | <u>\$25,707.10</u> | | | <u>\$25,707.10</u> | | | |
| | | \$846,659.77 | \$518,536.43 | \$328,123.34 | (\$24.64) | \$426.15 | \$151,593.70 | \$1,541.76 | \$61,234.67 | \$113,351.70 |

(a) Internal 7 Digit PUC under FERC account 373
(b) - (e) Per DTE 1-1, Attachment 1
(f) - (k) Unamortized values split into designated groups for allocation purposes only

Massachusetts Electric Company

#REF!

Summary of Retired Streetlight Plant through April 30, 2003

| <u>PUC</u> (a) | <u>Description</u> (b) | <u>Gross Investment</u> (c) | <u>Calculated Reserve</u> (d) | <u>Unamortized Value</u> (e) | <u>Common to Overhead and Underground</u> | | | | | <u>Underground Related</u> (k) |
|-------------------|--------------------------------|--------------------------------|----------------------------------|---------------------------------|---|-----------------------------|----------------------------|------------------------------|---------------------|-----------------------------------|
| | | | | | <u>Incandescent</u> (f) | <u>Mercury Vapor</u> (g) | <u>Sodium Vapor</u> (h) | <u>Overhead Poles</u> (i) | <u>Other</u> (j) | |
| 3735003 | OVHD COND - 1/C NO. 6 | \$16,675.49 | \$14,071.25 | \$2,604.24 | | | | | \$2,604.24 | |
| 3735044 | OVHD COND - CUTOOT | \$42.78 | \$49.02 | (\$6.24) | | | | | (\$6.24) | |
| 3735045 | OVHD COND - LIGHTNING ARRESTER | \$88.87 | \$109.94 | (\$21.07) | | | | | (\$21.07) | |
| 3735048 | OVHD COND - PHOTO-ELEC CELL | \$200.85 | \$119.19 | \$81.66 | | | | | \$81.66 | |
| 3735050 | OVHD COND - CONTROLLER | \$220.72 | \$141.26 | \$79.46 | | | | | \$79.46 | |
| 3735051 | OVHD COND - PROTECTOR | \$498.22 | \$499.62 | (\$1.40) | | | | | (\$1.40) | |
| 3737005 | NONMETAL COVERED - 1/C NO. 6 | \$94.86 | \$148.60 | (\$53.74) | | | | | | (\$53.74) |
| 3737062 | DIRECT BURIED - 1/C NO. 6 | \$340.60 | \$243.64 | \$96.96 | | | | | | \$96.96 |
| 3737072 | DIRECT BURIED - 2/C NO. 6 | \$180.00 | \$206.82 | (\$26.82) | | | | | | (\$26.82) |
| 3739009 | STLGTPOST-METAL OVER 25' | \$2,994.69 | \$2,440.77 | \$553.92 | | | | | | \$553.92 |
| 3739021 | HEAD ASSEM-CONCRETE FOUNDATION | \$935.76 | \$733.49 | \$202.27 | | | | | | \$202.27 |
| 3739032 | | \$165.88 | \$228.94 | (\$63.06) | | | | | (\$63.06) | |
| 3739050 | BRACKETS - ALL SIZES | \$98,282.84 | \$79,203.28 | \$19,079.56 | | | | | \$19,079.56 | |
| 3739101 | HEAD ASSEM-ALL LUMENS | \$1,336.56 | \$974.29 | \$362.27 | | \$362.27 | | | | |
| 3739102 | HEAD ASSEM-PE CTRL ALL LUMENS | \$3,315.01 | \$756.69 | \$2,558.32 | | \$2,558.32 | | | | |
| 3739103 | HEAD ASSEM-MV W/EG 4200-8600L | \$489.06 | \$268.37 | \$220.69 | | \$220.69 | | | | |
| 3739107 | HEAD ASSEM-PE CTRL 4200-8600L | \$88,148.66 | \$50,635.88 | \$37,512.78 | | \$37,512.78 | | | | |
| 3739108 | HEAD ASSEM-PE CTRL 12000L | \$88.84 | \$14.21 | \$74.63 | | \$74.63 | | | | |
| 3739109 | HEAD ASSEM-PE CTRL 15000-22500 | \$25,332.78 | \$16,808.97 | \$8,523.81 | | \$8,523.81 | | | | |
| 3739110 | HEAD ASSEM-PE CTRL 35000-63000 | \$176.84 | \$186.86 | (\$10.02) | | (\$10.02) | | | | |
| 3739111 | FLOODLT ASSEM MV-15000-22500 | \$702.77 | \$364.34 | \$338.43 | | \$338.43 | | | | |
| 3739113 | FLOODLT ASSEM PE-15000-22500 | \$40,530.29 | \$21,891.65 | \$18,638.64 | | \$18,638.64 | | | | |
| 3739114 | FLOODLT ASSEM PE-63000 | \$30,776.67 | \$16,174.80 | \$14,601.87 | | \$14,601.87 | | | | |
| 3739123 | STREETLT ASM S PE-25500 | \$50,345.99 | \$15,417.71 | \$34,928.28 | | | \$34,928.28 | | | |
| 3739124 | STREETLT ASM S PE-50000 | \$2,878.64 | \$1,495.55 | \$1,383.09 | | | \$1,383.09 | | | |
| 3739127 | STREETLT ASM S PE-9500-16000 | \$1,564.63 | \$403.52 | \$1,161.11 | | | \$1,161.11 | | | |
| 3739128 | STREETLT ASM S PE-4000 | \$43,531.59 | \$16,809.84 | \$26,721.75 | | | \$26,721.75 | | | |
| 3739301 | STREETLT ASM INCANDESCENT | \$4,558.19 | \$4,489.84 | \$68.35 | \$68.35 | | | | | |
| 3739302 | STREETLT ASM I PE W/ENCL GLASS | \$82,327.84 | \$67,547.41 | \$14,780.43 | \$14,780.43 | | | | | |
| 3739401 | STREETLT ASM I OPEN REFLECTOR | \$424.28 | \$693.69 | (\$269.41) | (\$269.41) | | | | | |
| 3739404 | STREETLT ASM I PE W/ENCL GLASS | \$298.55 | \$83.59 | \$214.96 | \$214.96 | | | | | |
| 3739435 | FLOODLT ASSEM-HP S-22000-27500 | \$3,153.52 | \$874.26 | \$2,279.26 | | | \$2,279.26 | | | |
| 3739440 | FLOODLT ASSEM-HP S-50000 | \$51,689.50 | \$22,679.73 | \$29,009.77 | | | \$29,009.77 | | | |
| | | \$552,391.77 | \$336,767.02 | \$215,624.75 | \$14,794.33 | \$82,821.42 | \$95,483.26 | \$0.00 | \$21,753.15 | \$772.59 |

(a) Internal 7 Digit PUC under FERC account 373

(b) - (e) Per DTE 1-1, Attachment 1

(f) - (k) Unamortized values split into designated groups for allocation purposes only

MASSACHUSETTS ELECTRIC COMPANY
Docket No. D.T.E. 03-98
Responses to the Department's Second Set of Information Requests

**Attachment 7
to DTE 2-2**

Massachusetts Electric Company
Calculation of Purchase Price for Swampscott
As of April 30, 2003

| <u>Lumen</u> <u>Code</u> | <u>Quantity</u> (1) | <u>Price</u> (2) | <u>Purchase</u> <u>Amount</u> (3) |
|--|------------------------|---------------------|---|
| 001 Mercury Vapor Post Top 4,000 Lumen | 0 | \$0.00 | \$0.00 |
| 002 Mercury Vapor Post Top 8,000 Lumen | 0 | \$0.00 | \$0.00 |
| 003 Mercury Vapor Streetlight 4,000 Lumen | 0 | \$0.00 | \$0.00 |
| 004 Mercury Vapor Streetlight 8,000 Lumen | 0 | \$0.00 | \$0.00 |
| 005 Mercury Vapor Streetlight 22,000 Lumen | 0 | \$0.00 | \$0.00 |
| 006 Mercury Vapor Streetlight 63,000 Lumen | 0 | \$0.00 | \$0.00 |
| 010 Incandescent Streetlight 1,000 Lumen | 0 | \$0.00 | \$0.00 |
| 011 Incandescent Streetlight 2,500 Lumen | 0 | \$0.00 | \$0.00 |
| 013 Incandescent Streetlight 6,000 Lumen | 0 | \$0.00 | \$0.00 |
| 014 Incandescent Streetlight 10,000 Lumen | 0 | \$0.00 | \$0.00 |
| 016 Mercury Vapor Streetlight 11,000 Lumen | 0 | \$0.00 | \$0.00 |
| 023 Mercury Vapor Floodlight 22,000 Lumen | 2 | \$0.00 | \$0.00 |
| 024 Mercury Vapor Floodlight 63,000 Lumen | 1 | \$0.00 | \$0.00 |
| 041 Sodium Vapor Streetlight 13,000 Lumen | 0 | \$0.00 | \$0.00 |
| 070 Sodium Vapor Streetlight 4,000 Lumen | 1,008 | \$142.31 | \$143,448.48 |
| 071 Sodium Vapor Streetlight 5,800 Lumen | 0 | \$0.00 | \$0.00 |
| 072 Sodium Vapor Streetlight 9,600 Lumen | 104 | \$142.39 | \$14,808.56 |
| 073 Sodium Vapor Streetlight 16,000 Lumen | 0 | \$0.00 | \$0.00 |
| 074 Sodium Vapor Streetlight 27,500 Lumen | 315 | \$161.83 | \$50,976.45 |
| 075 Sodium Vapor Streetlight 50,000 Lumen | 20 | \$169.57 | \$3,391.40 |
| 076 Sodium Vapor Streetlight 140,000 Lumen | 1 | \$311.33 | \$311.33 |
| 077 Sodium Vapor Floodlight 27,500 Lumen | 5 | \$180.78 | \$903.90 |
| 078 Sodium Vapor Floodlight 50,000 Lumen | 12 | \$182.31 | \$2,187.72 |
| 079 Sodium Vapor Post Top 9,600 Lumen | 6 | \$110.00 | \$660.00 |
| 080 Sodium Vapor Floodlight 140,000 Lumen | 0 | \$0.00 | \$0.00 |
| 081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen | 0 | \$0.00 | \$0.00 |
| 082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen | 0 | \$0.00 | \$0.00 |
| 083 Sodium Vapor Post Top 4,000 Lumen | 0 | \$109.15 | \$0.00 |
| | 1,474 | | |
| Purchase Price of Lights and Related Equipment | | | \$216,687.84 |
| <u>Pole</u> <u>Code</u> | | | |
| A Shared Wood | 0 | \$0.00 | \$0.00 |
| F Embedded Metal | 6 | \$52.93 | \$317.58 |
| H Shared Metal | 0 | \$0.00 | \$0.00 |
| P Wood | 9 | \$61.99 | \$557.91 |
| R Fiberglass without Base | 0 | \$0.00 | \$0.00 |
| C Fiberglass w/Base Less than 25 feet | 0 | \$203.82 | \$0.00 |
| D Fiberglass w/Base Greater than 25 feet | 0 | \$0.00 | \$0.00 |
| T Metal with Foundation | 55 | \$253.08 | \$13,919.40 |
| X Distribution Pole | not for sale | | |
| Y Non Metal Pole | 0 | \$0.00 | \$0.00 |
| Z Metal Pole | 0 | \$0.00 | \$0.00 |
| Purchase Price of Dedicated Poles and Related Equipment | | | \$14,794.89 |
| Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$231,482.73 |

(1) Page 2, Column (1) + Page 3, Column (1)

(2) Page 4

(3) Column (1) x Column (2)

Massachusetts Electric Company
Calculation of Purchase Price for Swampscott
Overhead Service Lights and Poles
As of April 30, 2003

| <u>Lumen</u> <u>Code</u> | <u>Quantity</u> (1) | <u>Town-Average</u> <u>Price</u> (2) | <u>Purchase</u> <u>Amount</u> (3) |
|--|------------------------|--|---|
| 001 Mercury Vapor Post Top 4,000 Lumen | | \$0.00 | \$0.00 |
| 002 Mercury Vapor Post Top 8,000 Lumen | | \$0.00 | \$0.00 |
| 003 Mercury Vapor Streetlight 4,000 Lumen | | \$0.00 | \$0.00 |
| 004 Mercury Vapor Streetlight 8,000 Lumen | | \$0.00 | \$0.00 |
| 005 Mercury Vapor Streetlight 22,000 Lumen | | \$0.00 | \$0.00 |
| 006 Mercury Vapor Streetlight 63,000 Lumen | | \$0.00 | \$0.00 |
| 010 Incandescent Streetlight 1,000 Lumen | | \$0.00 | \$0.00 |
| 011 Incandescent Streetlight 2,500 Lumen | | \$0.00 | \$0.00 |
| 013 Incandescent Streetlight 6,000 Lumen | | \$0.00 | \$0.00 |
| 014 Incandescent Streetlight 10,000 Lumen | | \$0.00 | \$0.00 |
| 016 Mercury Vapor Streetlight 11,000 Lumen | | \$0.00 | \$0.00 |
| 023 Mercury Vapor Floodlight 22,000 Lumen | 2 | \$0.00 | \$0.00 |
| 024 Mercury Vapor Floodlight 63,000 Lumen | 1 | \$0.00 | \$0.00 |
| 041 Sodium Vapor Streetlight 13,000 Lumen | | \$0.00 | \$0.00 |
| 070 Sodium Vapor Streetlight 4,000 Lumen | 1,007 | \$142.31 | \$143,306.17 |
| 071 Sodium Vapor Streetlight 5,800 Lumen | | \$0.00 | \$0.00 |
| 072 Sodium Vapor Streetlight 9,600 Lumen | 103 | \$142.39 | \$14,666.17 |
| 073 Sodium Vapor Streetlight 16,000 Lumen | | \$0.00 | \$0.00 |
| 074 Sodium Vapor Streetlight 27,500 Lumen | 283 | \$161.83 | \$45,797.89 |
| 075 Sodium Vapor Streetlight 50,000 Lumen | | \$169.57 | \$0.00 |
| 076 Sodium Vapor Streetlight 140,000 Lumen | | \$311.33 | \$0.00 |
| 077 Sodium Vapor Floodlight 27,500 Lumen | 5 | \$180.78 | \$903.90 |
| 078 Sodium Vapor Floodlight 50,000 Lumen | 12 | \$182.31 | \$2,187.72 |
| 079 Sodium Vapor Post Top 9,600 Lumen | | \$110.00 | \$0.00 |
| 080 Sodium Vapor Floodlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen | | \$0.00 | \$0.00 |
| 082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen | | \$0.00 | \$0.00 |
| 083 Sodium Vapor Post Top 4,000 Lumen | | \$109.15 | \$0.00 |
| | 1,413 | | |
| Purchase Price of Lights and Related Equipment | | | \$206,861.85 |
| <u>Pole</u> <u>Code</u> | | | |
| A Shared Wood | | \$0.00 | \$0.00 |
| F Embedded Metal | | \$52.93 | \$0.00 |
| H Shared Metal | | \$0.00 | \$0.00 |
| P Wood | 9 | \$61.99 | \$557.91 |
| R Fiberglass without Base | | \$0.00 | \$0.00 |
| C Fiberglass w/Base Less than 25 feet | | \$203.82 | \$0.00 |
| D Fiberglass w/Base Greater than 25 feet | | \$0.00 | \$0.00 |
| T Metal with Foundation | | \$253.08 | \$0.00 |
| X Distribution Pole | not for sale | | |
| Y Non Metal Pole | | \$0.00 | \$0.00 |
| Z Metal Pole | | \$0.00 | \$0.00 |
| Purchase Price of Dedicated Poles and Related Equipment | | | \$557.91 |
| Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$207,419.76 |

(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles under the accounts identified by the municipality for which a price is being requested.

(2) Page 4

(3) Column (1) x Column (2)

Massachusetts Electric Company
Calculation of Purchase Price for Swampscott
Underground Service Lights and Poles
As of April 30, 2003

| <u>Lumen</u> <u>Code</u> | <u>Quantity</u> (1) | <u>Town-Average</u> <u>Price</u> (2) | <u>Purchase</u> <u>Amount</u> (3) |
|--|------------------------|--|---|
| 001 Mercury Vapor Post Top 4,000 Lumen | | \$0.00 | \$0.00 |
| 002 Mercury Vapor Post Top 8,000 Lumen | | \$0.00 | \$0.00 |
| 003 Mercury Vapor Streetlight 4,000 Lumen | | \$0.00 | \$0.00 |
| 004 Mercury Vapor Streetlight 8,000 Lumen | | \$0.00 | \$0.00 |
| 005 Mercury Vapor Streetlight 22,000 Lumen | | \$0.00 | \$0.00 |
| 006 Mercury Vapor Streetlight 63,000 Lumen | | \$0.00 | \$0.00 |
| 010 Incandescent Streetlight 1,000 Lumen | | \$0.00 | \$0.00 |
| 011 Incandescent Streetlight 2,500 Lumen | | \$0.00 | \$0.00 |
| 013 Incandescent Streetlight 6,000 Lumen | | \$0.00 | \$0.00 |
| 014 Incandescent Streetlight 10,000 Lumen | | \$0.00 | \$0.00 |
| 016 Mercury Vapor Streetlight 11,000 Lumen | | \$0.00 | \$0.00 |
| 023 Mercury Vapor Floodlight 22,000 Lumen | | \$0.00 | \$0.00 |
| 024 Mercury Vapor Floodlight 63,000 Lumen | | \$0.00 | \$0.00 |
| 041 Sodium Vapor Streetlight 13,000 Lumen | | \$0.00 | \$0.00 |
| 070 Sodium Vapor Streetlight 4,000 Lumen | 1 | \$142.31 | \$142.31 |
| 071 Sodium Vapor Streetlight 5,800 Lumen | | \$0.00 | \$0.00 |
| 072 Sodium Vapor Streetlight 9,600 Lumen | 1 | \$142.39 | \$142.39 |
| 073 Sodium Vapor Streetlight 16,000 Lumen | | \$0.00 | \$0.00 |
| 074 Sodium Vapor Streetlight 27,500 Lumen | 32 | \$161.83 | \$5,178.56 |
| 075 Sodium Vapor Streetlight 50,000 Lumen | 20 | \$169.57 | \$3,391.40 |
| 076 Sodium Vapor Streetlight 140,000 Lumen | 1 | \$311.33 | \$311.33 |
| 077 Sodium Vapor Floodlight 27,500 Lumen | | \$180.78 | \$0.00 |
| 078 Sodium Vapor Floodlight 50,000 Lumen | | \$182.31 | \$0.00 |
| 079 Sodium Vapor Post Top 9,600 Lumen | 6 | \$110.00 | \$660.00 |
| 080 Sodium Vapor Floodlight 140,000 Lumen | | \$0.00 | \$0.00 |
| 081 Sodium Vapor Walllighter 27,500 (12 hr) Lumen | | \$0.00 | \$0.00 |
| 082 Sodium Vapor Walllighter 27,500 (24 hr) Lumen | | \$0.00 | \$0.00 |
| 083 Sodium Vapor Post Top 4,000 Lumen | | \$109.15 | <u>\$0.00</u> |
| | 61 | | |
| Purchase Price of Lights and Related Equipment | | | \$9,825.99 |
| <u>Pole</u> <u>Code</u> | | | |
| A Shared Wood | | \$0.00 | \$0.00 |
| F Embedded Metal | 6 | \$52.93 | \$317.58 |
| H Shared Metal | | \$0.00 | \$0.00 |
| P Wood | | \$61.99 | \$0.00 |
| R Fiberglass without Base | | \$0.00 | \$0.00 |
| C Fiberglass w/Base Less than 25 feet | | \$203.82 | \$0.00 |
| D Fiberglass w/Base Greater than 25 feet | | \$0.00 | \$0.00 |
| T Metal with Foundation | 55 | \$253.08 | \$13,919.40 |
| X Distribution Pole | not for sale | | |
| Y Non Metal Pole | | \$0.00 | \$0.00 |
| Z Metal Pole | | \$0.00 | <u>\$0.00</u> |
| Purchase Price of Dedicated Poles and Related Equipment | | | <u>\$14,236.98</u> |
| Total Purchase Price of Lights and Dedicated Poles and Related Equipment | | | \$24,062.97 |

(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles under the accounts identified by the municipality for which a price is being requested.

(2) Page 4

(3) Column (1) x Column (2)

***Massachusetts Electric Company
Schedule of Prices in Swampscott
As of April 30, 2003***

Lights and Related Equipment

| <u>Incandescent</u> | | <u>Price</u> |
|---------------------|--------|--------------|
| | | (1) |
| 10 | 1,000 | \$0.00 |
| 11 | 2,500 | \$0.00 |
| 13 | 6,000 | \$0.00 |
| 14 | 10,000 | \$0.00 |

Mercury Vapor

| | | |
|----|----------------|--------|
| 3 | 4,000 | \$0.00 |
| 4 | 8,000 | \$0.00 |
| 16 | 11,000 | \$0.00 |
| 5 | 22,000 | \$0.00 |
| 6 | 63,000 | \$0.00 |
| 1 | 4,000 Post Top | \$0.00 |
| 2 | 8,000 Post Top | \$0.00 |
| 23 | 22,000 Flood | \$0.00 |
| 24 | 63,000 Flood | \$0.00 |

Sodium Vapor

| | | |
|----|----------------|----------|
| 70 | 4,000 | \$142.31 |
| 71 | 5,800 | \$0.00 |
| 72 | 9,600 | \$142.39 |
| 41 | 13,000 Retired | \$0.00 |
| 73 | 16,000 | \$0.00 |
| 74 | 27,500 | \$161.83 |
| 75 | 50,000 | \$169.57 |
| 76 | 140,000 | \$311.33 |
| 77 | 27,500 Flood | \$180.78 |
| 78 | 50,000 Flood | \$182.31 |
| 80 | 140,000 Flood | \$0.00 |
| 83 | 4,000 Post Top | \$109.15 |
| 79 | 9,600 Post Top | \$110.00 |
| 81 | 27,500 12 Hour | \$0.00 |
| 82 | 27,500 24 Hour | \$0.00 |

Poles and Related Equipment

| | | <u>Pole Code</u> | |
|------------------------|---|----------------------|----------|
| Wood | P | | \$61.99 |
| Wood Shared | A | | \$0.00 |
| Non-Metalic | R | | \$0.00 |
| Fiberglass<25 | C | | \$203.82 |
| Fiberglass>25 | D | | \$0.00 |
| Non Metal | Y | | \$0.00 |
| Metal | Z | | \$0.00 |
| Metal Embedded | F | | \$52.93 |
| Metal With Base | T | | \$253.08 |
| Shared Metal With Base | H | | \$0.00 |

MASSACHUSETTS ELECTRIC COMPANY
Swampscott Pricing of Streetlighting Investment

| | Investment in Common Equipment | | | | | Investment in Underground | Total Investment |
|---|--------------------------------|-------------------|-----------------|-------------------|-----------------|------------------------------|---------------------|
| | Incandescent | Mercury Vapor | Sodium Vapor | Overhead Poles | Other | | |
| Unamortized Value of Existing Plant (a) | \$0 | (\$12) | \$133,185 | \$0 | \$18,551 | \$10,495 | \$162,219 |
| Unamortized Value of Retired Plant (b) | <u>\$11,419</u> | <u>(\$17,624)</u> | <u>\$44,015</u> | <u>\$868</u> | <u>\$16,718</u> | <u>\$6,379</u> | <u>\$61,775</u> |
| Unamortized Value of Streetlighting Equipment | \$11,419 | (\$17,635) | \$177,200 | \$868 | \$35,269 | \$16,874 | \$223,995 |

| | | | Incandescent | | Mercury Vapor | | Sodium Vapor | | Overhead Poles | | Other | | Underground | | Total Investment | |
|------------------------------------|----------------|-------|------------------------------|--------------------------|------------------------------|--------------------------|------------------------------|--------------------------|------------------------------|--------------------------|------------------------------|--------------------------|------------------------------|--------------------------|------------------------------|--------------------------|
| Units as of Request Date (1) | | | Allocated Net Book (4) | Price Per Unit (5) | Allocated Net Book (4) | Price Per Unit (5) | Allocated Net Book (4) | Price Per Unit (5) | Allocated Net Book (4) | Price Per Unit (5) | Allocated Net Book (4) | Price Per Unit (5) | Allocated Net Book (4) | Price Per Unit (5) | Allocated Net Book (6) | Price Per Unit (7) |
| <u>Incandescent</u> | | | | | | | | | | | | | | | | |
| 10 | 1,000 | | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 11 | 2,500 | | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 13 | 6,000 | | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 14 | 10,000 | | | | | | | | | | | | | | <u>\$0.00</u> | \$0.00 |
| Total | | | 0 | | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | | \$0.00 | | | | \$0.00 | |
| <u>Mercury Vapor</u> | | | | | | | | | | | | | | | | |
| 3 | 4,000 | | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 4 | 8,000 | 1 | \$251.31 | \$251.31 | | (\$1,514.84) | (\$1,514.84) | | | | \$30.83 | \$30.83 | | | (\$1,484.01) | \$0.00 |
| 16 | 11,000 | | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 5 | 22,000 | | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 6 | 63,000 | 1 | \$458.56 | \$458.56 | | (\$2,764.09) | (\$2,764.09) | | | | \$56.26 | \$56.25 | | | (\$2,707.83) | \$0.00 |
| 1 | 4,000 Post Top | | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 2 | 8,000 Post Top | | | | | | | | | | | | | | \$0.00 | \$0.00 |
| 23 | 22,000 Flood | 5 | \$289.43 | \$1,447.15 | | (\$8,723.09) | (\$1,744.61) | | | | \$177.54 | \$35.50 | | | (\$8,545.55) | \$0.00 |
| 24 | 63,000 Flood | 2 | \$384.34 | <u>\$768.68</u> | | <u>(\$4,633.43)</u> | (\$2,316.71) | | | | <u>\$94.30</u> | \$47.15 | | | <u>(\$4,539.13)</u> | \$0.00 |
| Total | | | 9 | \$2,925.70 | \$0.00 | (\$17,635.45) | \$0.00 | \$0.00 | | | \$358.93 | | | | (\$17,276.52) | |
| <u>Sodium Vapor</u> | | | | | | | | | | | | | | | | |
| 70 | 4,000 | 1,012 | \$240.45 | \$243,335.40 | | | | \$114,179.65 | \$112.82 | | \$29,852.51 | \$29.49 | | | \$144,032.16 | \$142.31 |
| 71 | 5,800 | | | \$0.00 | | | | | | | | | | | \$0.00 | \$0.00 |
| 72 | 9,600 | 107 | \$240.57 | \$25,740.99 | | | | \$12,078.38 | \$112.88 | | \$3,157.92 | \$29.51 | | | \$15,236.30 | \$142.39 |
| 41 | 13,000 Retired | | | \$0.00 | | | | | | | | | | | \$0.00 | \$0.00 |
| 73 | 16,000 | | | \$0.00 | | | | | | | | | | | \$0.00 | \$0.00 |
| 74 | 27,500 | 322 | \$273.41 | \$88,038.02 | | | | \$41,309.86 | \$128.29 | | \$10,800.55 | \$33.54 | | | \$52,110.41 | \$161.83 |
| 75 | 50,000 | 20 | \$286.51 | \$5,730.20 | | | | \$2,688.77 | \$134.43 | | \$702.98 | \$35.14 | | | \$3,391.75 | \$169.57 |
| 76 | 140,000 | 1 | \$525.99 | \$525.99 | | | | \$246.81 | \$246.81 | | \$64.53 | \$64.52 | | | \$311.34 | \$311.33 |
| 77 | 27,500 Flood | 10 | \$305.43 | \$3,054.30 | | | | \$1,433.16 | \$143.31 | | \$374.70 | \$37.47 | | | \$1,807.86 | \$180.78 |
| 78 | 50,000 Flood | 31 | \$308.03 | \$9,548.93 | | | | \$4,480.62 | \$144.53 | | \$1,171.47 | \$37.78 | | | \$5,652.09 | \$182.31 |
| 80 | 140,000 Flood | | | \$0.00 | | | | | | | | | | | \$0.00 | \$0.00 |
| 83 | 4,000 Post Top | 3 | \$184.41 | \$553.23 | | | | \$259.59 | \$86.53 | | \$67.87 | \$22.62 | | | \$327.46 | \$109.15 |
| 79 | 9,600 Post Top | 6 | \$185.85 | \$1,115.10 | | | | \$523.24 | \$87.20 | | \$136.80 | \$22.80 | | | \$660.04 | \$110.00 |
| 81 | 27,500 12 Hour | | | \$0.00 | | | | | | | | | | | \$0.00 | \$0.00 |
| 82 | 27,500 24 Hour | | | <u>\$0.00</u> | | | | | | | | | | | <u>\$0.00</u> | \$0.00 |
| Total | | | 1,512 | \$377,642.16 | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$177,200.08</u> | <u>\$0.00</u> | <u>\$46,329.33</u> | | <u>\$46,329.33</u> | | | | <u>\$223,529.41</u> | |
| Total Lights | | | 1,521 | \$380,567.86 | \$0.00 | (\$17,635.45) | \$177,200.08 | \$0.00 | | | \$46,688.26 | | | | \$206,252.89 | |
| <u>Poles</u> | | | | | | | | | | | | | | | | |
| Wood | P | 14 | \$168.54 | \$2,359.56 | | | | | | \$867.93 | \$61.99 | | | | \$867.93 | \$61.99 |
| Wood Shared | A | | | \$0.00 | | | | | | | | | | | \$0.00 | \$0.00 |
| Non-Metalic | R | | | \$0.00 | | | | | | | | | | | \$0.00 | \$0.00 |
| Fiberglass<25 | C | 3 | \$1,150.87 | \$3,452.61 | | | | | | | | | \$611.49 | \$203.82 | \$611.49 | \$203.82 |
| Fiberglass>25 | D | | | \$0.00 | | | | | | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Non Metal | Y | | | \$0.00 | | | | | | | | | | | \$0.00 | \$0.00 |
| Metal | Z | | | \$0.00 | | | | | | | | | | | \$0.00 | \$0.00 |
| Metal Embedded | F | 6 | \$298.88 | \$1,793.28 | | | | | | | | | \$317.61 | \$52.93 | \$317.61 | \$52.93 |
| Metal With Base | T | 63 | \$1,429.01 | \$90,027.63 | | | | | | | | | \$15,944.66 | \$253.08 | \$15,944.66 | \$253.08 |
| Shared Metal With Base | H | | | <u>\$0.00</u> | | | | | | | | | | | <u>\$0.00</u> | \$0.00 |
| Total Poles | | | 86 | <u>\$97,633.08</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$867.93</u> | | <u>\$0.00</u> | <u>\$16,873.75</u> | | <u>\$16,873.75</u> | | <u>\$17,741.68</u> | |
| Total | | | | \$478,200.94 | \$0.00 | (\$17,635.45) | \$177,200.08 | \$867.93 | | \$46,688.26 | \$16,873.75 | | \$16,873.75 | | \$223,994.57 | |
| | | | | | | (\$17,635.45) | \$177,200.07 | \$867.93 | | \$46,688.26 | \$16,873.75 | | \$16,873.75 | | \$223,994.56 | |

- (a) Page 6, Column (a)
(b) Page 6, Column (b)
(1) Per Mass. Electric Streetlight System representing streetlights and dedicated poles in the municipality service all streetlight customers.
(2) Per Mass. Electric engineering estimate, representing equipment (luminaire cost, lamp cost, photocontrol cost, bracket cost and labor cost) assuming average length bracket and hours for installation.
(3) Column (1) x Column (2)
(4) Allocated category to applicable lihgt types and/or pole types based on applicable revenue in Column (3)
(5) Column (4) ÷ Column (1), truncated after 2 decimal places
(6) Sum of all Column (4)
(7) Sum of all Column (5); to the extent that the sum results in a negative value, the per unit price is set to zero

Massachusetts Electric Company
Estimated Depreciation Reserve and Net Book Value
As of April 30, 2003

| | | Common to Overhead and Underground | | | | | Underground | Total |
|-----|--|------------------------------------|-------------------|-----------------|-----------------|-----------------|----------------|-----------------|
| | | <u>Incandescent</u> | <u>Mercury</u> | <u>Sodium</u> | <u>Overhead</u> | <u>Other</u> | <u>Related</u> | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| (1) | Unamortized Investment of Existing Plant at March 31, 2003 | \$0 | (\$12) | \$133,185 | \$0 | \$18,551 | \$10,495 | \$162,219 |
| (2) | Unamortized Investment of Retirements at March 31, 2003 | <u>\$11,419</u> | <u>(\$17,624)</u> | <u>\$44,015</u> | <u>\$868</u> | <u>\$16,718</u> | <u>\$6,379</u> | <u>\$61,775</u> |
| (3) | Net Book Value at March 31, 2003 | \$11,419 | (\$17,635) | \$177,200 | \$868 | \$35,269 | \$16,874 | \$223,995 |

Line (1): Page 7 of 8, total
Line (2): Page 8 of 8, total
Line (3): Line (1) + Line (2)

**Massachusetts Electric Company
Town of Swampscott
Summary of Streetlight Plant as of March 31, 2003**

| <u>PUC</u> (a) | <u>Description</u> (b) | <u>Gross Investment</u> (c) | <u>Calculated Reserve</u> (d) | <u>Unamortized Value</u> (e) | <u>Common to Overhead and Underground</u> | | | | | <u>Underground Related</u> (k) |
|-------------------|--------------------------------|--------------------------------|----------------------------------|---------------------------------|---|-----------------------------|----------------------------|------------------------------|---------------------|-----------------------------------|
| | | | | | <u>Incandescent</u> (f) | <u>Mercury Vapor</u> (g) | <u>Sodium Vapor</u> (h) | <u>Overhead Poles</u> (i) | <u>Other</u> (j) | |
| 373---- | STREET LIGHTING ACCT 106 ONLY | \$23,416.53 | \$1,220.97 | \$22,195.56 | | | | | \$22,195.56 | |
| 3735005 | OVHD COND - 1/C NO. 3 | \$1,400.93 | \$2,561.43 | (\$1,160.50) | | | | | (\$1,160.50) | |
| 3735006 | OVHD COND - 1/C NO. 2 | \$127.48 | \$134.28 | (\$6.80) | | | | | (\$6.80) | |
| 3735026 | OVHD COND - 3/C NO. 4 | \$617.73 | \$349.02 | \$268.71 | | | | | \$268.71 | |
| 3735048 | OVHD COND - PHOTO-ELEC CELL | \$3,881.06 | \$7,202.87 | (\$3,321.81) | | | | | (\$3,321.81) | |
| 3736001 | UNDG COND - 1 DUCT BANK | \$22,713.72 | \$33,991.18 | (\$11,277.46) | | | | | | (\$11,277.46) |
| 3736010 | UNDG COND - RISER - ALL SIZES | \$121.03 | \$231.03 | (\$110.00) | | | | | | (\$110.00) |
| 3737005 | NONMETAL COVERED - 1/C NO. 6 | \$18.90 | \$29.27 | (\$10.37) | | | | | | (\$10.37) |
| 3737062 | DIRECT BURIED - 1/C NO. 6 | \$376.42 | \$212.77 | \$163.65 | | | | | | \$163.65 |
| 3737072 | DIRECT BURIED - 2/C NO. 6 | \$109.48 | \$33.36 | \$76.12 | | | | | | \$76.12 |
| 3739002 | STDS/FIXTR-WOOD/FIBRG 25'/LESS | \$0.02 | \$0.00 | \$0.02 | | | | | \$0.02 | |
| 3739009 | STLGTPOST-METAL OVER 25' | \$52,779.45 | \$37,868.07 | \$14,911.38 | | | | | | \$14,911.38 |
| 3739020 | HEAD ASSEM-GROUNDS/METAL POSTS | \$1,090.35 | \$613.69 | \$476.66 | | | | | | \$476.66 |
| 3739021 | HEAD ASSEM-CONCRETE FOUNDATION | \$18,531.00 | \$12,266.11 | \$6,264.89 | | | | | | \$6,264.89 |
| 3739050 | BRACKETS - ALL SIZES | \$126,187.70 | \$125,611.73 | \$575.97 | | | | | \$575.97 | |
| 3739107 | HEAD ASSEM-PE CTRL 4200-8600L | \$634.37 | \$356.25 | \$278.12 | | \$278.12 | | | | |
| 3739109 | HEAD ASSEM-PE CTRL 15000-22500 | \$576.02 | \$422.44 | \$153.58 | | \$153.58 | | | | |
| 3739113 | FLOODLT ASSEM PE-15000-22500 | \$1,981.30 | \$2,424.91 | (\$443.61) | | (\$443.61) | | | | |
| 3739120 | STREETLT ASM S PE-140000 | \$530.20 | \$320.82 | \$209.38 | | | \$209.38 | | | |
| 3739123 | STREETLT ASM S PE-25500 | \$122,642.19 | \$74,073.24 | \$48,568.95 | | | \$48,568.95 | | | |
| 3739124 | STREETLT ASM S PE-50000 | \$5,643.80 | \$2,107.01 | \$3,536.79 | | | \$3,536.79 | | | |
| 3739127 | STREETLT ASM S PE-9500-16000 | \$25,465.69 | \$17,109.33 | \$8,356.36 | | | \$8,356.36 | | | |
| 3739128 | STREETLT ASM S PE-4000 | \$169,392.66 | \$104,740.14 | \$64,652.52 | | | \$64,652.52 | | | |
| 3739129 | STREETLT ASM 4000 LUMENS PTOP | \$2,416.07 | \$736.41 | \$1,679.66 | | | \$1,679.66 | | | |
| 3739435 | FLOODLT ASSEM-HP S-22000-27500 | \$3,224.30 | \$904.99 | \$2,319.31 | | | \$2,319.31 | | | |
| 3739440 | FLOODLT ASSEM-HP S-50000 | <u>\$7,338.10</u> | <u>\$3,476.00</u> | <u>\$3,862.10</u> | | | <u>\$3,862.10</u> | | | |
| | | \$591,216.50 | \$428,997.32 | \$162,219.18 | \$0.00 | (\$11.91) | \$133,185.07 | \$0.00 | \$18,551.15 | \$10,494.87 |

- (a) Internal 7 Digit PUC under FERC account 373
(b) - (e) Per DTE 1-1, Attachment 1
(f) - (k) Unamortized values split into designated groups for allocation purposes only

Massachusetts Electric Company
Town of Swampscott
Summary of Retired Streetlight Plant through March 31, 200

| PUC | Description | Gross Investment | Calculated Reserve | Unamortized Value | Common to Overhead and Underground | | | | | Underground Related |
|---------|--------------------------------|---------------------|-----------------------|----------------------|------------------------------------|------------------|-------------------|-------------------|-------------|------------------------|
| | | | | | Incandescent | Mercury Vapor | Sodium Vapor | Overhead Poles | Other | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) |
| 3735002 | OVHD COND - 1/C NO. 8 | \$6.63 | \$1.43 | \$5.20 | | | | | | \$5.20 |
| 3735003 | OVHD COND - 1/C NO. 6 | \$4,605.80 | \$3,107.84 | \$1,497.96 | | | | | | \$1,497.96 |
| 3735004 | OVHD COND - 1/C NO. 4 | \$1,330.27 | \$692.34 | \$637.93 | | | | | | \$637.93 |
| 3735005 | OVHD COND - 1/C NO. 3 | \$22.00 | \$11.44 | \$10.56 | | | | | | \$10.56 |
| 3735016 | OVHD COND - 2/C NO. 10 | \$60.20 | \$9.63 | \$50.57 | | | | | | \$50.57 |
| 3735018 | OVHD COND - 2/C NO. 6 | \$165.81 | \$151.30 | \$14.51 | | | | | | \$14.51 |
| 3735019 | OVHD COND - 2/C NO. 4 | \$35.24 | \$4.22 | \$31.02 | | | | | | \$31.02 |
| 3735025 | OVHD COND - 3/C NO. 6 | \$14.69 | \$17.69 | (\$3.00) | | | | | | (\$3.00) |
| 3735026 | OVHD COND - 3/C NO. 4 | \$117.70 | \$78.27 | \$39.43 | | | | | | \$39.43 |
| 3735047 | OVHD COND - RELAY - ALL TYPES | \$105.73 | \$18.32 | \$87.41 | | | | | | \$87.41 |
| 3735048 | OVHD COND - PHOTO-ELEC CELL | \$18,700.66 | \$10,563.06 | \$8,137.60 | | | | | | \$8,137.60 |
| 3735054 | OVHD COND - FOUNDATION | \$327.67 | \$366.72 | (\$39.05) | | | | | | (\$39.05) |
| 3735084 | | \$198.42 | \$29.76 | \$168.66 | | | | | | \$168.66 |
| 3736001 | UNDG COND - 1 DUCT BANK | \$23.92 | \$3.82 | \$20.10 | | | | | | \$20.10 |
| 3736010 | UNDG COND - RISER - ALL SIZES | \$9.87 | \$1.97 | \$7.90 | | | | | | \$7.90 |
| 3737002 | NONMETAL COVERED - 1/C NO. 12 | \$9.52 | \$6.47 | \$3.05 | | | | | | \$3.05 |
| 3737005 | NONMETAL COVERED - 1/C NO. 6 | \$98.05 | \$55.40 | \$42.65 | | | | | | \$42.65 |
| 3737006 | NONMETAL COVERED - 1/C NO. 4 | \$300.60 | \$57.09 | \$243.51 | | | | | | \$243.51 |
| 3737024 | LEAD COVERED - 1/C NO. 12 | \$0.00 | (\$21.91) | \$21.91 | | | | | | \$21.91 |
| 3737025 | LEAD COVERED - 1/C NO. 10 | \$20.35 | \$9.76 | \$10.59 | | | | | | \$10.59 |
| 3737027 | LEAD COVERED - 1/C NO. 6 | \$56.13 | \$31.01 | \$25.12 | | | | | | \$25.12 |
| 3737028 | LEAD COVERED - 1/C NO. 4 | \$91.77 | \$58.73 | \$33.04 | | | | | | \$33.04 |
| 3737062 | DIRECT BURIED - 1/C NO. 6 | \$380.77 | \$482.56 | (\$101.79) | | | | | | (\$101.79) |
| 3737113 | | \$299.01 | \$174.98 | \$124.03 | | | | | | \$124.03 |
| 3738001 | OVHD TRNSFM - LL | \$1,906.97 | \$636.65 | \$1,270.32 | | | | | | \$1,270.32 |
| 3739001 | STD5/FIXTR-METAL 25' OR LESS | \$4,326.33 | \$3,303.10 | \$1,023.23 | | | | | | \$1,023.23 |
| 3739002 | STD5/FIXTR-WOOD/FIBRG 25'/LESS | \$2,656.44 | \$431.67 | \$2,224.77 (1) | | | | \$903.19 | | \$1,321.58 |
| 3739003 | STLGTPOST-WOOD OVER 25' | \$41.25 | \$76.51 | (\$35.26) | | | | (\$35.26) | | |
| 3739004 | | \$47.74 | \$88.55 | (\$40.81) | | | | | (\$40.81) | |
| 3739009 | STLGTPOST-METAL OVER 25' | \$13,233.13 | \$10,166.89 | \$3,066.24 | | | | | | \$3,066.24 |
| 3739011 | | \$811.24 | \$507.18 | \$304.06 | | | | | | \$304.06 |
| 3739021 | HEAD ASSEM-CONCRETE FOUNDATION | \$4,026.15 | \$3,668.46 | \$357.69 | | | | | | \$357.69 |
| 3739050 | BRACKETS - ALL SIZES | \$14,455.82 | \$9,730.28 | \$4,725.54 | | | | | \$4,725.54 | |
| 3739104 | HEAD ASSEM-MV 12000 LUMENS | \$337.36 | \$76.58 | \$260.78 | | \$260.78 | | | | |
| 3739105 | HEAD ASSEM-MV W/EG 15000-22500 | \$933.82 | \$364.31 | \$569.51 | | \$569.51 | | | | |
| 3739107 | HEAD ASSEM-PE CTRL 4200-8600L | \$93,423.37 | \$132,741.04 | (\$39,317.67) | | (\$39,317.67) | | | | |
| 3739108 | HEAD ASSEM-PE CTRL 12000L | \$12,429.28 | \$3,460.93 | \$8,968.35 | | \$8,968.35 | | | | |
| 3739109 | HEAD ASSEM-PE CTRL 15000-22500 | \$83,707.79 | \$88,376.09 | (\$4,668.30) | | (\$4,668.30) | | | | |
| 3739110 | HEAD ASSEM-PE CTRL 35000-63000 | \$768.71 | \$404.76 | \$363.95 | | \$363.95 | | | | |
| 3739111 | FLOODLT ASSEM MV-15000-22500 | \$230.53 | \$9.22 | \$221.31 | | \$221.31 | | | | |
| 3739113 | FLOODLT ASSEM PE-15000-22500 | \$38,085.87 | \$26,438.50 | \$11,647.37 | | \$11,647.37 | | | | |
| 3739114 | FLOODLT ASSEM PE-63000 | \$10,864.98 | \$6,533.82 | \$4,331.16 | | \$4,331.16 | | | | |
| 3739120 | STREETLT ASM S PE-140000 | \$1,977.71 | \$556.26 | \$1,421.45 | | | \$1,421.45 | | | |
| 3739123 | STREETLT ASM S PE-25500 | \$9,470.53 | \$5,198.00 | \$4,272.53 | | | \$4,272.53 | | | |
| 3739124 | STREETLT ASM S PE-50000 | \$10,924.51 | \$4,518.66 | \$6,405.85 | | | \$6,405.85 | | | |
| 3739127 | STREETLT ASM S PE-9500-16000 | \$1,521.04 | \$704.09 | \$816.95 | | | \$816.95 | | | |
| 3739128 | STREETLT ASM S PE-4000 | \$38,268.20 | \$12,473.62 | \$25,794.58 | | | \$25,794.58 | | | |
| 3739301 | STREETLT ASM INCANDESCENT | \$15,593.55 | \$12,758.33 | \$2,835.22 | \$2,835.22 | | | | | |
| 3739302 | STREETLT ASM I PE W/ENCL GLASS | \$22,617.18 | \$19,764.17 | \$2,853.01 | \$2,853.01 | | | | | |
| 3739303 | | \$8,708.71 | \$5,285.79 | \$3,422.92 | \$3,422.92 | | | | | |
| 3739304 | | \$7,822.80 | \$5,481.44 | \$2,341.36 | \$2,341.36 | | | | | |
| 3739402 | STREETLT ASM I ENCLOS GLSWARE | \$921.06 | \$954.34 | (\$33.28) | (\$33.28) | | | | | |
| 3739435 | FLOODLT ASSEM-HP S-22000-27500 | \$2,974.86 | \$728.28 | \$2,246.58 | | | \$2,246.58 | | | |
| 3739440 | FLOODLT ASSEM-HP S-50000 | <u>\$6,790.23</u> | <u>\$3,733.17</u> | <u>\$3,057.06</u> | | | <u>\$3,057.06</u> | | | |
| | | \$436,857.97 | \$375,082.59 | \$61,775.38 | \$11,419.23 | (\$17,623.54) | \$44,015.00 | \$867.93 | \$16,717.88 | \$6,378.88 |

(a) Internal 7 Digit PUC under FERC account 373
(b) - (e) Per DTE 1-1, Attachment 1
(f) - (k) Unamortized values split into designated groups for allocation purposes only

(1) PUC records investment in both wood poles and fiberglass poles. Allocated unamortized value between wood (OH) and fiberglass (UG) by estimated installation cost of each.
P (Col. (2), p. 6) \$2,359.56 40.60% \$903.19
C (Col. (2), p. 6) \$3,452.61 59.40% \$1,321.58
Total \$5,812.17 \$2,224.77